The Corporation of the

# CITY OF HAMILTON

Hamilton, Ontario

# Summaries of the
# 1987 CURRENT ESTIMATES
# 1987 -1991 CAPITAL PROGRAM
# 1986 FINANCIAL REPORT

## Treasury Department

THE CORPORATION OF THE CITY OF HAMILTON

MEMBERS OF THE 1987 COUNCIL

**MAYOR**

Robert M. Morrow

**ALDERMEN**

Ward 1 - T. Cooke
M. Kiss

Ward 2 - V. J. Agro
W. M. McCulloch

Ward 3 - P. Valeriano
B. Hinkley

Ward 4 - G. Copps
D. Christopherson

Ward 5 - S. Collins
R. Wheeler

Ward 6 - J. Smith
P. Cowell

Ward 7 - J. Gallagher
H. Merling

Ward 8 - T. Murray
D. Ross

**OFFICERS OF THE TREASURY**

E. C. Matthews, B.A., C.A.
Treasurer

**FINANCE DIVISION**

I. R. Hammel
Manager of Budgets

N. R. Adhya, B.Comm., C.M.A.
Manager of Accounting

T. W. Daw, C.M.A.
Manager of Revenues

**OTHER DIVISIONS**

J. G. Hindson, P.Eng.
Director of Systems

T. Bradley, P.M.M.
Director of Purchasing

G. DiBacco
Supervisor of City Garage

**AUDITOR**

Pannell Kerr MacGillivray
Chartered Accountants

**BANKER**

Canadian Imperial Bank
of Commerce

THE CORPORATION OF THE CITY OF HAMILTON

**Chief Administrative Office**
L. Sage, H.B.A.

**DEPARTMENTS**

**Building**
P. Kuppe, B.A.Sc., P.Eng.

**Clerk**
E. A. Simpson

**Community Development**
E. W. Kowalski

**Culture and Recreation**
A. M. Schimmel

**Fire**
L. G. Saltmarsh

**Human Resources Centre**
L. R. Flemming, B.A.

**Property**
D. W. Vyce, A.A.C.I.

**Public Works**
J. G. Pavelka, P.Eng.

**Solicitor**
K. A. Rouff, B.A.

**Traffic**
M. F. Main, P.Eng.

**Treasury**
E. C. Matthews, B.A., C.A.

**LOCAL BOARDS**

**Hamilton Public Library**
J. McAnanama, B.A., B.L.S., M.B.A.

**Parking Authority for the City of Hamilton**
W. G. Cottrell

**Hamilton Entertainment and Convention Facilities Inc.**
B. K. Conacher, B.A.

**EDUCATION**

**The Board of Education for the City of Hamilton**
A. J. Krever, B.A., M.Ed.

**The Hamilton-Wentworth Roman Catholic Separate School Board**
P. J. Brennan, B.A., M.Ed.

THE CORPORATION OF THE CITY OF HAMILTON

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THE CORPORATION OF THE CITY OF HAMILTON

"THIS IS HAMILTON"

**ARTS, FESTIVALS, CULTURAL AND EDUCATIONAL FACILITIES**

Hamilton's natural setting is enhanced by the presence of the Royal Botanical Gardens. It has taken a prominent role as an institution on this continent. The physical aspect which visitors so appreciate, the garden and natural areas, are all part of this scientific and educational resource centre. It stands as something of a hybrid between an experimental station, a museum and a university, combined with the informal recreational aspects of a fine park system.

Hamilton's two largest festivals, the "Festival of Friends" and "Your Festival" attract several hundreds of thousands of visitors annually. "Your Festival" takes place on the Canada Day weekend and is recognized nationally as "Canada's Biggest Birthday Party". The "Festival of Friends" is one of the major tourist attractions in Hamilton and takes place in August. Both festivals contribute to the cultural development and economic expansion of Hamilton.

In the area of culture, Hamilton has the third largest art gallery in Ontario; Hamilton Place which is a world renowned theatre-auditorium; the Hamilton Philharmonic Orchestra with a core of 32 resident musicians; and the Hamilton Public Library with over 800,000 books, 6,000 records and 1,500 films. McMaster University and Mohawk College of Applied Arts & Technology are both located in the City.

McMaster University accommodates over 10,000 full-time students and many more thousands of part-time students. The university employs 1,000 faculty members and 2,500 support staff. McMaster has one of the world's first university campus nuclear research reactors and three libraries with a combined total of nearly one million volumes. McMaster has an international reputation in the area of health sciences for the innovative programs the school of medicine offers. In addition, the University's research centre is recognized for its contribution to medical science.

Mohawk College of Applied Arts & Technology is a diploma granting institution. With over 10,000 students enrolled in full-time courses and almost 50,000 in part-time courses, it offers 50 post secondary, 23 retraining and 8 apprenticeship programmes. Courses include a variety of vocational instruction in industry, commerce, and languages.

The Hamilton-Wentworth Economic Development Department is responsible for promoting the City of Hamilton in Canada, the U.S.A. and overseas. As indicated above, there is much to promote in this busy metropolitan centre. The changes and improvements made in the City's structure from its agricultural and commercial beginnings make it a dynamic city in which to be involved, now and in the future.

# THE CORPORATION OF THE CITY OF HAMILTON

## "THIS IS HAMILTON"

**HISTORY OF HAMILTON**

The history of Hamilton is one of Loyalist settlers engaged in agriculture, commerce, and heavy industry centering around a strategic position at the western tip of Lake Ontario.

In the summer of 1669, Rene Robert Cavelier, Sieur de La Salle, discovered Burlington Bay. Settlement of this area did not really commence, however, until more than one hundred years later. Members of the United Empire Loyalists have been cited as the first settlers who migrated north to this new, untouched, frontier.

On June 18, 1812, the United States declared war on these British Loyalists in an attempt to claim Upper Canada and beyond, as part of the U.S.A. After the Treaty of Ghent was signed, marking the end of the war, migration to Canada increased. Captain George Hamilton was among this flock of new settlers and after a mere two years, he converted a scattered collection of homes into a town bearing his name.

The turning point for the Town of Hamilton occurred when the Burlington Bay Canal, completed in 1825, connected Hamilton with Lake Ontario making Hamilton an excellent centre for receiving goods and distributing them through the hinterland area. Wheat and other agricultural products from the surrounding environs were purchased here by merchants and transported by boat through the harbour, while manufactured goods were imported for sale to the agriculturalists. In anticipation of increased business merchants, professionals and industrialists from near and far either relocated or expanded into Hamilton. This influx of trade and commerce aided the town to establish itself as a port in Southern Ontario which is now the focus of Hamilton's economy.

Settlement continued rapidly into the 19th Century with the acceleration of wheat exports and other business, and by 1846, the town had become a city with a population of 6,832. In January 1847, the first election was held under the provision of the new City charter and Hamilton's first Mayor, Colin C. Ferrie, was appointed. In 1854, the Great Western Railway completed the first railroad line constructed through the core of the downtown section. Hence, goods could conveniently be transported via rail, road or water. This marked the beginning of an era for Hamilton; as it was no longer considered a small port, but rather a city possessing wealth in numbers and also in a variety of forms of transportation.

Manufacturing felt its first expansive boost in 1878 with the imposition of the National Policy. No longer could cheap manufactured goods flow freely across the border from the United States. Instead, some American firms moved into Canada to maintain their markets, while the foundries and mills in operation before 1878 expanded to handle the increased demand for their goods caused by the reduction of competition. The Hamilton area was favoured because of its central location with respect to sources of raw materials and consumer markets. By 1899, cheap electric power and the fine transportation system by boat, rail and radial lines were also factors in the continued growth of industry in the area.

# THE CORPORATION OF THE CITY OF HAMILTON

## "THIS IS HAMILTON"

### HAMILTON TODAY

The population of Hamilton has grown to approximately 308,000 and takes up nearly 35,000 acres of land above and below the Niagara escarpment. The land below the escarpment bordering on Lake Ontario holds much of the industry, commerce and highrise offices, residential buildings, along with the older residential structures. The area above the escarpment, commonly referred to as "the mountain", has served to accommodate residential expansion. For the mountain residential area of 4,258.9 hectares and a population of over 112,000 and growing, there are recreation complexes, hospitals, library facilities and community centres. Of the many shopping centres, Limeridge Mall, with 1 million square feet of retail space, 170 stores and services, 4,000 free parking spaces and weekly traffic of 150 to 200 thousand, is the largest in the Region.

Today, the City's economy is solidly based in the steel industry. The two major employers in the Hamilton area are Stelco (The Steel Company of Canada) and Dofasco (Dominion Foundries and Steel); alone, these two firms employ 13,000 and 11,550 individuals, respectively. Stelco, which was founded in 1910, has an acreage coverage of approximately 1,000 and has an annual raw steel capacity, at the Hamilton location, of six million tons. It produces 35% of all the steel manufactured in Canada and ranks number one in the nation amongst the primary steel manufacturers. Dofasco, founded two years later than Stelco, is rated second largest producer of steel (approximately 25%) in Canada. Dofasco produces mostly consumer durables and construction industry materials, whereas Stelco has a reputation as being more diverse in its industrial output. Both companies are leaders in technology and research and have had a tremendous impact on Hamilton directly and indirectly over the past seventy odd years. Many secondary industries in Hamilton, employing another 48,000 are indirectly dependent on steel manufacturing. The largest enterprises operating in Hamilton are:

| | Name of Company | Number of Employees |
|---|---|---|
| 1. | Stelco Inc. | 13,000 |
| 2. | Dofasco Inc. | 11,550 |
| 3. | McMaster University | 4,350 |
| 4. | Westinghouse Canada | 1,950 |
| 5. | Firestone Canada | 1,850 |
| 6. | Camco Inc. | 1,550 |
| 7. | J.I. Case | 1,250 |
| 8. | Bell Canada | 1,200 |
| 9. | Dominion Glass Co. Ltd. | 1,000 |
| 10. | National Steel Car | 1,000 |
| 11. | Mohawk College | 1,000 |
| 12. | Proctor and Gamble | 800 |
| 13. | Susan Shoes | 800 |
| 14. | Cambridge Clothing | 800 |
| 15. | The Hamilton Spectator | 600 |

THE CORPORATION OF THE CITY OF HAMILTON

"THIS IS HAMILTON'

**RENEWAL OF HAMILTON'S DOWNTOWN CENTRE**

Hamilton's economy has been shifting from that of primarily an industrial and manufacturing city to one that is more service oriented. This increase in the service sector has been helped by the rapid transformation of the downtown core by an urban renewal project which was initiated in 1967, Canada's centennial year. The past 20 years have seen the construction of Lloyd D. Jackson Square, an ultra-modern shopping centre with adjacent office towers, the well-known Hamilton Place Theatre Auditorium and the Hamilton Art Gallery. The new homes of the Central Library and Hamilton Market, in the Square, were completed and opened in 1980, while 1981 witnessed the additions to the development of the Hamilton Convention Centre/Provincial Office Tower.

The Hamilton Convention Centre, complete with an exhibition hall comprising 20,000 square feet of exhibit space, a banquet hall with seating and facilities to serve 1,900 patrons, and 13 meeting rooms of various sizes, opened in June 1981. This facility was built at a cost of 16.7 million dollars with the Province of Ontario contributing 5.1 million dollars toward the cost. In addition, the Province has constructed a 14 storey office building above the Convention Centre to provide office space for the various Provincial Ministries. This building also provides office space for the Regional Municipality of Hamilton-Wentworth administration departments.

The Standard Life Centre, Phase IV of Lloyd D. Jackson Square, provides an additional 400,000 square feet of office space and approximately 100,000 square feet of retail commercial area. In addition, the Victor K. Copps Trade Centre/Arena facility and the Hamilton Lakeview Sheraton Hotel, were both completed in 1985.

The Victor K. Copps Trade Centre/Arena facility (Copps Coliseum), at an estimated cost of 41.3 million dollars, contains over 18,000 arena seats and has 60,000 square feet of exhibition space which can be increased to over 87,000 square feet with the inclusion of the ice surface. The Federal Government contributed four million dollars and the Province of Ontario contributed the same amount by stages. Connected to the International Sheraton Hotel Complex and Lloyd D. Jackson Square, it increases the amount of retail space in the development by 33,000 square feet. The Trade Centre/Arena, which is located at the south-east corner of Bay and York Streets, has state-of-the-art facilities for sporting events, major convention sessions, concerts, exhibitions and trade shows. In December 1985 and January 1986, the World Junior Hockey Championships were hosted at Copps Coliseum, and in September of 1987, this facility hosted the major games of the Canada Cup hockey series. The entire downtown area benefits from the increased exposure brought upon by the Trade Centre/Arena which, it is hoped, will be home to a National Hockey League franchise. Copps Coliseum has consistently proven to be one of the most successful facilities of its kind in North America.

The Lakeview/Sheraton Hotel, with 313 rooms and 18 floors, is a welcome addition to the Lloyd D. Jackson Square development. It has four lounges/restaurants, banquet facilities for 500 and 25,000 square feet of retail space. Well situated in the development, it is connected to Lloyd D. Jackson Square, Standard Life Centre, Victor K. Copps Trade Centre/Arena and by an overhead covered pedestrian walkway to the Hamilton Convention Centre. These facilities have largely enhanced the attractiveness of Hamilton for major conventions and conferences.

"THIS IS HAMILTON"

**RENEWAL OF HAMILTON'S DOWNTOWN CENTRE** - (Continued)

The Downtown Action Plan evolved in the expectation of renewing the current downtown core. The Community Development and Public Works Departments are working together with the Business Improvement Area (B.I.A.) to improve the appearance and accessibility of the downtown area. A closure to motorists of the south branch of King Street has been completed in order to establish a transit/pedestrian mall available only to buses during restricted hours. Sidewalks have been widened and their surface changed from concrete to interlocking bricks. Even the street lights have been upgraded to an attractive wrought iron design.

The redeveloped Gore Park provides a victorian garden, an amphitheatre, and in the area near the cenotaph, both grassed and hard surfaced areas. Extensive use of greenery has been made, particularly with the planting of over two hundred trees. The area north of Gore Park has been expanded to include the entire Central Business District, providing new sidewalks, lighting, trees, benches, bicycle racks and waste receptacles.

The Facade Improvement Programme commenced in 1986, providing low interest loans to owners of commercial properties located in approved business improvement areas. This will be a continuous program that will rehabilitate building exteriors as well as improve business facades, including store fronts and signage.

In other recent developments, the Canadian Imperial Bank of Commerce completed the first of their twin banking and office complexes in 1987, on the site of their former bank building in the heart of the City's downtown core. In addition, in conjunction with the proposed major expansion of the Eaton's department store next to the Lloyd D. Jackson Square complex, a 7.2 million dollar Parkade was completed in late 1987 to accommodate present and future parking needs in the downtown area.

**HAMILTON AND SCOURGE**

Hamilton and Scourge are two ships from the War of 1812, remarkably preserved in the depths of Lake Ontario for the past 173 years. The ships sank during a sudden squall while preparing for battle in 1813.

The City of Hamilton was granted title to these vessels in 1980 from the U.S. Navy. A project is now underway to raise the historic ships for permanent relocation in Hamilton's Confederation Park. The 73 foot Hamilton and 57 foot Scourge have attracted international attention and will be of great attraction to visitors of the Hamilton Waterfront.

**WATERFRONT PARKS DEVELOPMENT**

The Waterfront Parks Development project could involve a transformation of the Hamilton Waterfront into a large recreational facility for Hamiltonians at a proposed cost of 38 million dollars. The project includes the creation of Hamilton Island, Dundurn Walk which will connect the Waterfront to Dundurn Castle, and Pier 4 which is a large passive park area, and other attractions. It is believe that the funding will come from both the Federal and Provincial Governments as well as the City of Hamilton.

**TRANSPORTATION IN HAMILTON**

In order to facilitate the increase in trade and commerce in Hamilton, three major transportation facilities have been undertaken, namely the twinning of the Skyway Bridge, a Go-Rail extension, and the Airport expansion which has been completed. The Q.E.W. Skyway Bridge twinning will further increase the accessibility between Hamilton-Wentworth industries and their markets. Through the proposed extension of the full rapid transit service from Oakville to Hamilton, using the A.L.R.T. system, Hamilton hopes to upgrade the inter-regional transit services to the neighbouring Toronto area, as well as increase the accessibility to existing and planned business in the downtown core. The airport expansion included construction of an 8,000 foot east-west runway, expansion of current apron and taxiways as well as tripling the present terminal size. The benefit of such enlargement is to improve the access to national and international business communities for Hamilton businessmen.

The port of Hamilton which can accommodate the largest ocean going vessels that transit the seaway has 10 shipping piers occupying 350 acres and 20,800 feet of modern dock facilities. Roll-on, roll-off terminal capabilities are available and help the port clear thirteen million metric tonnes per year in and out of port. The Hamilton Harbour Commissioners marine dockyard offers a variety of facilities to the recreational boating community and takes pleasure in being able to serve it.

Over 100 million people live within a radius of 500 miles of Hamilton, and the City acts as the major distribution centre to the entire Niagara Peninsula. As such, the City is the hub of a series of nine Provincial highways which include two, four-lane, controller access roads. These highways are used by a large number of transport companies to move goods to and from Hamilton and other centres in the Province of Ontario and in the States of New York, Ohio, Pennsylvania and Michigan. The City is served by the Canadian National Railway, the Canadian Pacific Railway, and the Toronto, Hamilton and Buffalo Railway which links the C.P.R. to the Penn Central System in the United States.

# SUMMARY OF THE

# 1987 CURRENT ESTIMATES

CITY OF HAMILTON

**REPORT OF THE FINANCE COMMITTEE**

as approved by City Council April 28, 1987

**To the Council of The Corporation of the City of Hamilton.**

Members of Council:

The Finance Committee presents its SEVENTH Report for 1987 and respectfully recommends:

9. That leave be granted to introduce the following Bills:

(a) Bill No. G-3 -- By-law No. 87-127 to Fix the Rates of Taxation for Municipal (City) Purposes for the year 1987

(b) Bill No. G-4 -- By-law No. 87-128 to Fix the Rates of Taxation for Regional Purposes for the year 1987

(c) Bill No. G-5 -- By-law No. 87-129 to Fix the Rates of Taxation for School Purposes for the year 1987

(d) Bill No. G-6 -- By-law No. 87-130 to Fix the Rates of Taxation for Municipal, Regional and School Purposes for the year 1987

(e) Bill No. G-7 -- By-law No. 87-131 to Levy an Annual Tax on Telephone Companies doing business in Ontario, respecting the Bell Telephone Company of Canada

Respectfully submitted,

John Thompson

J. D. Thompson, Acting Secretary

Pat Valeriano

ALDERMAN P. O. VALERIANO
CHAIRMAN, FINANCE COMMITTEE

City of Hamilton
Treasury

City Hall, Hamilton, Ontario
April 28, 1987

His Worship Mayor Robert M. Morrow
and Members of City Council

It is with pleasure that I present the 1987 Estimates of Revenues and Expenditures of the Corporation of the City of Hamilton, the Library Board, the Parking Authority and the Hamilton Entertainment and Convention Facilities Inc. (H.E.C.F.I.), as approved at the Finance Committee meeting of March 3, 1987 and as previously approved by the Standing Committees. Final City Estimates were approved at the City Council meeting of March 10, 1987.

The estimated revenues and expenditures of the City result in a residential mill rate for 1987 of 83.9779 mills, representing an increase over 1986 of 4.6294 mills or 5.8%. Considering that these estimates include a debenture charge increase of $1.9 million representing a mill rate percentage increase of 2.5%, the overall increase this year is understandable. The additional taxation requirement for 1987, the resultant mill rates and other pertinent information are summarized and presented later in this report on Page 37.

## REVENUES

The 1987 Revenues for the City of Hamilton are summarized on Appendix "B". The revenues, not including taxation and the carry forward surplus, have increased over 1986 by $2,526,340 or 6.8%, with a major portion of this increase centered on contributions, grants (including payments in lieu of taxes) and subsidies, licenses, permits and fines.

**Surplus for the Year 1986**

The City of Hamilton, through careful budgeting and the co-operation of the various Departments, is able to report a surplus for the 39th consecutive year. The surplus for 1986 was primarily due to additional revenue earned from our short term investments, licenses and permits, supplementary taxes and savings from controlling expenditures. This surplus has allowed for the transfer of $1,750,000 to the 1987 revenues as a carry forward surplus with the balance applied as a transfer to Reserves to supplement the "pay-as-you-go" capital program.

**Assessment**

As can be noted on Appendix "E", growth in the assessment is again modest at 1.3% this year (1.1% last year). This increase in tax dollars represents the equivalent of 1.1% of a residential mill.

**Contributions Grants and Subsidies**

This revenue source has increased by $1,218,110 or 6.3% over the 1986 Estimates. This includes an increase in our provincial unconditional grants of $794,850 or 7.1%. The balance of the increase relates to payment in lieu of taxes and the roadway (M.T.C.) subsidy.

**Licenses and Permits**

This revenue source has increased by $448,070 or 14.9% to reflect the continuing demand for building permits and a positive outlook on the economy in general.

**Interest, Tax Penalties, etc.**

The general outlook on short term interest rates is that they are trending towards remaining flat or dropping during the year. Accordingly, we are showing no increase this year. This revenue includes interest from short term investments and interest/penalties on tax arrears.

## EXPENDITURES

The 1987 Expenditure Estimates are summarized on Appendix "C" and listed in accordance with Standing and other Committee responsibilities. The original expenditure total of $130,300,830 (Column (7), prior to review by Council/Standing Committee), represented an increase of $10,827,370 or 9.1% over 1986. Following an examination by the Council/individual Committees, the total original expenditure submissions for 1987 were reduced by $2,565,020 to $127,735,810 reducing the expenditure increase to $8,262,350 or 6.9% over 1986. Departments and Local Boards collectively have increased only 4.3%, while the financial accounts, which include debt and contingency, are up 16.4% over 1986. There is a provision for salary and wage increases for staff, including appropriate employee benefits included in these Estimates.

### Current Budgeting Process

Department Heads and General Managers were requested to define various levels of service equated to cost (packages), exclusive of any proposed compensation increases. In addition to a line by line review, these packages were reviewed by the committees and finally City Council and decisions were made to fund or not fund each package. A summary of all funded packages can be referenced under Appendix "D".

There will be a continuing policy of placing the responsibility on Department Heads and Managers of Local Boards to curtail requests for any appropriation or expenditure of funds not provided within their approved Estimates and, in addition, monitor revenues with Treasury staff on an ongoing basis during the year. In order to be consistent with the manner in which the Estimates were approved, the following is a report by Standing Committee on the major comparisons to 1986 and a summary of packages, describing service levels and cost:

### Executive Committee - Appendix "C-1", Pages 1-3

This Committee has responsibilities for Local Boards, the Central Utilities Plant, and certain financial accounts. The increase of $2,365,200 or 7.4% is mainly due to debt charges, while the Local Boards and other budgets within this total increased only $347,470 or 2.4%.

### Finance Committee - Appendix "C-2", Pages 1-2

The departmental estimates of this Committee increased by $48,230 or .4%, while the overall increase of $2,276,510 was a larger percentage, 11.3% mainly due to the increase in the financial accounts which include a contingency fund.

E X P E N D I T U R E S - Continued

**Legislation Committee - Appendix "C-3"**

The Legislation Committee is composed of legislative expenditures which include the salaries and benefits for City Council members and support staff, along with expenses to maintain the office of the City Clerk, Status of Women, Receptions, Public Events and the Mayor's Race Relations Committee. The Estimates for this Committee have increased by $222,150 or 7.4% over 1986.

**Parks and Recreation Committee - Appendix "C-4"**

The major increases for this Committee can be identified with the Culture and Recreation Department and the Parks and Cemetery Division of Public Works. The net result is an increase of $764,750 or 4.7% over 1986.

**Personnel Committee - Appendix "C-5"**

The major department, in terms of dollars for this Committee is the Fire Department which has 1987 Estimates totalling over $22 million. The other departments involved are the Legal Department and the Human Resources Centre. The Estimates for this Committee have increased by $1,150,950 or 4.9% over 1986.

**Planning and Development Committee - Appendix "C-6"**

This Committee, which is responsible for Local Planning (including L.A.C.A.C.), Community Development, Building, Committee of Adjustment, and The Hamilton Housing Co. Ltd., shows an overall increase compared with 1986 of $348,740 or 7.0%.

**Transport and Environment Committee - Appendix "C-7"**

The Estimates for the various Departments comprising this Committee are outlined and the net result reflects a percentage increase of $1,132,390 or 5.8% over 1986.

**Hamilton-Scourge Special Committee - Appendix "C-8"**

1987 Estimates totalling $127,430 shows a modest increase of $1,660 or 1.3% compared with 1986. One package prepared by this Committee for a Fund Raising Consultant was funded.

# APPENDICES

Attached to and forming part of this report are nine Appendices:

A - Pie Charts of City Revenues and Expenditures.

B - Summary of the changes made in the City Revenue Estimates by the Standing Committees showing the increases or decreases over the 1986 Estimates by amount and percentage.

C - Consolidated summary of the changes made in the City Expenditure Estimates by the Standing Committees showing the increases or decreases over the 1986 Estimates by amount and percentage.

C-1 to C-8 - Detailed summary of the City Expenditure Estimates and Reduction Packages as reviewed and adjusted by each Standing Committee.

D - Consolidated Funded Priority Package Listing.

E - Comparison of Taxable Assessment and Population, 1978 to 1987.

F - Comparison of Taxation Levies and Mill Rates, 1986 to 1987.

G - Comparison of Residential Mill Rates for the five-year period 1983 to 1987.

H - Tax Dollar Apportionment.

I - Pie Chart of Regional Revenues and Expenditures.

## TOTAL MILL RATES AND LEVIES

The Estimates of revenues and expenditures and the resultant levy by the Regional Municipality of Hamilton-Wentworth, the levies by the Board of Education for the City of Hamilton, and the levy required by the Hamilton-Wentworth Roman Catholic Separate School Board, are included for information purposes. It should be noted that the above named bodies requisition The Corporation of the City of Hamilton for the levies required and the City, by Provincial Statute, must levy and collect the resultant taxes for Regional and Educational purposes and transfer such levies to these Boards and Council.

The City's portion of the expenditure Estimates was approved by City Council, Tuesday, March 10, 1987. City Council approved the mill rates relative to the final City Estimates, along with the Regional and Educational mill rates on Tuesday, April 28, 1987. The Regional requirement showed an increase of 5.8185 mills for residential purposes of 9.2% from 1986 rates. The Education requirement showed an increase of 16.6477 mills for residential purposes or 14.9% over 1986 rates.

Total requirements of the City, Region and Education for taxation purposes have resulted in mill rates for 1987 which are more than those required in 1986 by 27.0956 mills for residential and 31.8771 mills for non-residential taxpayers, an increase of 10.6% for each rate respectively. For more information concerning these levies and mill rates, please refer to Appendices "F" and "G".

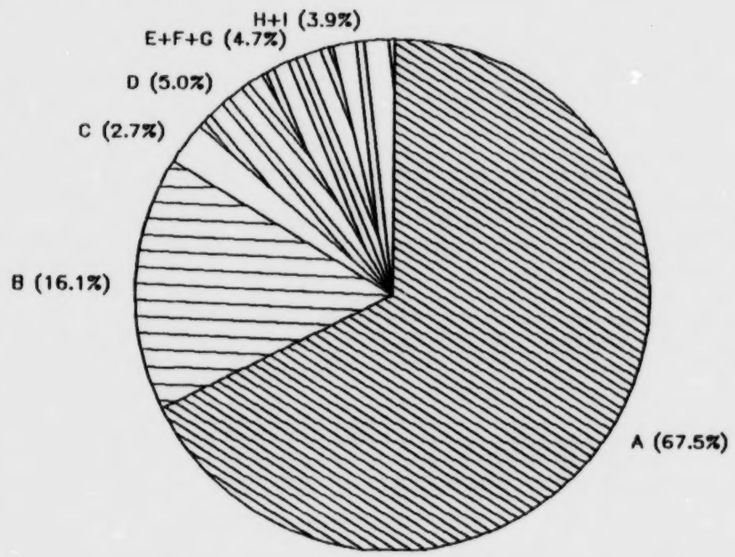
The members of the Standing Committees should be commended for their realistic and business-like approach to the review and final approval of the Estimates for the Departments for which they are responsible. This budget reflects the requirements of an urban municipality after providing for essential and in some areas expanding services.

I wish to acknowledge the courtesies and cooperation extended to the staff of the Treasury Department in the preparation of these Estimates by our Civic Departments, Local Boards and Members of Council. I would also like to take this opportunity to express my appreciation to the senior officials and the staff of the Treasury Department for their dedication and cooperation in the preparation of this budget.

Respectfully Submitted

E. C. Matthews
Treasurer

## 1987 ESTIMATED CITY REVENUES

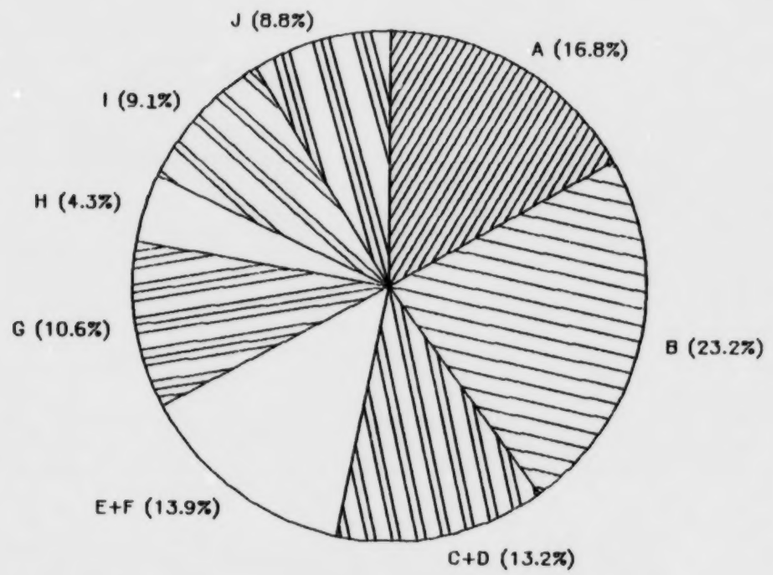



**SOURCE OF REVENUES**
**(000'S)**

| Key | Description | Amount $ | Percentage of Total |
|---|---|---|---|
| A | Taxation - Levy | 83,133,620 | 65.1 |
| | Supplementary Taxes | 935,040 | 0.7 |
| | Special Assessment | 2194580 | 1.7 |
| | | 86,263,240 | 67.5 |
| C | Contributions, Grants & Subsidies | 20,571,400 | 16.1 |
| D | Licenses & Permits | 3,454,940 | 2.7 |
| E | Interest, Tax Penalties, etc. | 6,410,000 | 5.0 |
| F | Rents, Concessions & Franchises | 958,540 | 0.8 |
| G | Fines | 2,079,860 | 1.6 |
| H | Recreation & Community Services | 3,012,350 | 2.4 |
| I | Miscellaneous | 3,235,480 | 2.5 |
| J | Surplus from Previous Year | 1,750,000 | 1.4 |
| | | 127,735,810 | 100.0 |

## 1987 ESTIMATED CITY EXPENDITURES

APPENDIX "A"




**PURPOSE FOR WHICH EXPENDED**
**(000'S)**

| Key | Description | Amount $ | Percentage of Total |
|---|---|---|---|
| A | General Government | 21,457,600 | 16.8 |
| B | Protection to Persons & Property | 29,622,850 | 23.2 |
| C | Public Works | 13,385,200 | 10.5 |
| D | Engineering | 3,535,330 | 2.8 |
| E | Recreation & Cultural Services | 16,979,480 | 13.3 |
| F | Grants, Receptions & Public Events | 750,000 | 0.6 |
| G | Debenture Principal & Interest | 13,510,390 | 10.6 |
| H | Capital Projects Financed from Current Funds | 5,516,000 | 4.3 |
| I | Local Boards - City's Contribution | 11,693,580 | 9.1 |
| J | Miscellaneous Other Expenditures | 11,280,380 | 8.8 |
| | | 127,735,810 | 100.0 |

City of Hamilton
Treasury

APPENDIX "B"

**SUMMARY OF 1987 ESTIMATES COMPARED WITH 1986 ESTIMATES BY BOTH AMOUNT AND PERCENTAGES**
**CITY REVENUES**

| Description | 1986 | | 1987 | | | Increase+ Decrease- over 1986 Estimate | |
|---|---|---|---|---|---|---|---|
| | Actual | Estimate | Original Estimate | Committee Adjustment Increase+ Decrease- | Resultant Appropriation (4+5) | Amount (6-3) | Percent (7/3) |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Surplus from Previous Year | 2,000,000 | 2,000,000 | 1,750,000 | | 1,750,000 | 250,000- | 12.5- |
| Taxation | | | | | | | |
| Total Levy | 77,367,984 | 77,525,980 | 78,324,500 | 4,809,120+ | 83,133,620 | 5,607,640+ | 7.2+ |
| Supplementary | 1,258,741 | 628,790 | 935,040 | | 935,040 | 306,250+ | 48.7+ |
| Special Assessments | 2,085,479 | 2,122,460 | 2,194,580 | | 2,194,580 | 72,120+ | 3.4+ |
| Total Taxation Revenues | 80,712,204 | 80,277,230 | 81,454,120 | 4,809,120+ | 86,263,240 | 5,986,010+ | 7.5+ |
| Other Revenues | | | | | | | |
| Contributions, Grants and Subsidies | 19,651,462 | 19,353,290 | 19,938,380 | 633,020+ | 20,571,400 | 1,218,110+ | 6.3+ |
| Licences and Permits | 4,145,568 | 3,006,870 | 3,257,340 | 197,600+ | 3,454,940 | 448,070+ | 14.9+ |
| Interest, Tax Penalties, etc. | 6,920,483 | 6,511,300 | 6,410,000 | | 6,410,000 | 101,300- | 1.6- |
| Rents, Concessions and Franchises | 969,454 | 920,160 | 960,990 | 2,450- | 958,540 | 38,380+ | 4.2+ |
| Fines | 1,817,119 | 1,760,000 | 1,675,000 | 404,860+ | 2,079,860 | 319,860+ | 18.2+ |
| Service Charges | 455,325 | 400,440 | 347,640 | 7,500+ | 355,140 | 45,300- | 11.3- |
| Recreation and Community Services | 2,685,029 | 2,771,120 | 3,012,350 | | 3,012,350 | 241,230+ | 8.7+ |
| Miscellaneous | 1,117,506 | 868,800 | 995,740 | 150,000+ | 1,145,740 | 276,940+ | 31.9+ |
| Transfer from Snow Control Reserve | 119,391 | | | | | | |
| Cemeteries | 958,177 | 989,880 | 1,060,210 | | 1,060,210 | 70,330+ | 7.1+ |
| Recoveries from Other Departments | 676,203 | 614,370 | 633,640 | 40,750+ | 674,390 | 60,020+ | 9.8+ |
| Total Other Revenues | 39,515,717 | 37,196,230 | 38,291,290 | 1,431,280+ | 39,722,570 | 2,526,340+ | 6.8+ |
| Total City of Hamilton Revenues | 122,227,921 | 119,473,460 | 121,495,410 | 6,240,400+ | 127,735,810 | 8,262,350+ | 6.9+ |

City of Hamilton
Treasury

APPENDIX "C"

**SUMMARY OF 1987 EXPENDITURE ESTIMATES AFTER REVIEW BY THE STANDING COMMITTEES AND CITY COUNCIL**

| Description (1) | 1986 Actual (2) | 1986 Estimate (3) | Adjustment to 1986 Estimate Increase+ Decrease- (4) | Inflationary Cost (5) | Expansion Service Level (6) | 1987 Original Estimate (3+4+5+6) (7) | Council/ Committee Adjustment Increase+ Decrease- (8) | 1987 Resultant Appropriation (7+8) (9) | Increase+ Decrease- over 1986 Estimate Amount (9-3) (10) | Increase+ Decrease- over 1986 Estimate Percent (10/3) (11) |
|---|---|---|---|---|---|---|---|---|---|---|
| EXECUTIVE ("C-1") | | | | | | | | | | |
| - Local Boards and Other Budgets | 13,802,627 | 14,525,970 | 212,850- | 620,280 | 424,850 | 15,358,250 | 484,810- | 14,873,440 | 347,470+ | 2.4+ |
| - Financials | 17,354,776 | 17,388,050 | 1,999,730+ | | | 19,387,780 | 18,000+ | 19,405,780 | 2,017,730+ | 11.6+ |
| | 31,157,403 | 31,914,020 | 1,786,880+ | 620,280 | 424,850 | 34,746,030 | 466,810- | 34,279,220 | 2,365,200+ | 7.4+ |
| FINANCE ("C-2") | | | | | | | | | | |
| - Departments | 11,009,763 | 11,668,870 | 672,040- | 503,070 | 825,510 | 12,325,410 | 608,310- | 11,717,100 | 48,230+ | 0.4+ |
| - Financials, Contingency and Other Budgets | 12,195,825 | 8,545,910 | 1,219,500+ | 285,210 | | 10,050,620 | 723,570+ | 10,774,190 | 2,228,280+ | 26.1+ |
| | 23,205,588 | 20,214,780 | 547,460+ | 788,280 | 825,510 | 22,376,030 | 115,260+ | 22,491,290 | 2,276,510+ | 11.3+ |
| LEGISLATION ("C-3") | 3,045,898 | 3,022,040 | 77,340+ | 70,200 | 100,920 | 3,270,500 | 26,310- | 3,244,190 | 222,150+ | 7.4+ |
| PARKS & RECREATION ("C-4") | 15,846,514 | 16,231,430 | 151,650+ | 402,320 | 1,377,740 | 18,163,140 | 1,166,960- | 16,996,180 | 764,750+ | 4.7+ |
| PERSONNEL ("C-5") | 22,752,788 | 23,504,770 | 728,360+ | 651,480 | 363,220 | 25,247,830 | 592,110- | 24,655,720 | 1,150,950+ | 4.9+ |
| PLANNING & DEVELOPMENT ("C-6") | 4,896,936 | 5,007,340 | 91,550+ | 150,120 | 88,430 | 5,337,440 | 18,640+ | 5,356,080 | 348,740+ | 7.0+ |
| TRANSPORT & ENVIRONMENT ("C-7") | 19,472,815 | 19,453,310 | 29,690- | 845,150 | 763,330 | 21,032,100 | 446,400- | 20,585,700 | 1,132,390+ | 5.8+ |
| HAMILTON-SCOURGE SPECIAL COMMITTEE ("C-8") | 99,979 | 125,770 | 24,080- | 820 | 25,250 | 127,760 | 330- | 127,430 | 1,660+ | 1.3+ |
| TOTAL EXPENDITURES | 120,477,921 | 119,473,460 | 3,329,470+ | 3,528,650 | 3,969,250 | 130,300,830 | 2,565,020- | 127,735,810 | 8,262,350+ | 6.9+ |

City of Hamilton
Treasury

APPENDIX "C-1"
EXECUTIVE
Page 1

**SUMMARY OF 1987 EXPENDITURE ESTIMATES OF THOSE BUDGETS REVIEWED AND ADJUSTED BY THE EXECUTIVE COMMITTEE AND CITY COUNCIL**

| Description | 1986 Actual | 1986 Estimate | Adjustment to 1986 Estimate Increase+ Decrease- | Inflationary Cost | Expansion Service Level | 1987 Original Estimate (3+4+5+6) | Council/ Committee Adjustment Increase+ Decrease- | 1987 Resultant Appropriation (7+8) | Increase+ Decrease- over 1986 Estimate Amount (9-3) | Percent (10/3) |
|---|---|---|---|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| LIBRARY (1) | | | | | | | | | | |
| - Expenditures | 10,109,556 | 10,021,020 | 105,530+ | 281,500 | 34,870 | 10,442,920 | 34,540- | 10,408,380 | 387,360+ | 3.9+ |
| - Revenues | 1,121,083 | 1,011,800 | 39,170+ | - | - | 1,050,970 | | 1,050,970 | 39,170+ | 3.9+ |
| City Funding Request | 8,988,473 | 9,009,220 | 66,360+ | 281,500 | 34,870 | 9,391,950 | 34,540- | 9,357,410 | 348,190+ | 3.9+ |
| PARKING AUTHORITY | | | | | | | | | | |
| - Expenditures | 2,277,645 | 2,229,960 | 21,860+ | 71,560 | 6,170 | 2,329,550 | | 2,329,550 | 99,590+ | 4.5+ |
| - Revenues | 2,700,108 | 2,416,290 | 348,570+ | | | 2,764,860 | | 2,764,860 | 348,570+ | 14.4+ |
| Surplus (Deficit) prior to Debt Charges | 422,463 | 186,330 | 326,710+ | (71,560) | ( 6,170) | 435,310 | | 435,310 | 248,980+ | 133.6+ |
| Deduct: Debt Charges | 166,669 | 166,670 | | | | 166,670 | | 166,670 | | |
| Net Surplus (Deficit) Distributed * | 255,794 | 19,660 | 326,710+ | (71,560) | (6,170) | 268,640 | | 268,640 | 248,980+ | |
| HAMILTON SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS | 489,265 | 481,640 | 21,560+ | 14,360 | 73,540 | 591,100 | 12,490+ | 603,590 | 121,960+ | 25.3+ |

(1) Excludes unexpended municipal contribution of $20,747 transferred to Reserve for Capital Projects - Library

* Not included in Current Budget.

City of Hamilton
Treasury



**SUMMARY OF 1987 EXPENDITURE ESTIMATES OF THOSE BUDGETS REVIEWED AND ADJUSTED BY THE EXECUTIVE COMMITTEE AND CITY COUNCIL**

| Description (1) | 1986 Actual (2) | 1986 Estimate (3) | Adjustment to 1986 Estimate Increase+ Decrease- (4) | Inflationary Cost (5) | Expansion Service Level (6) | 1987 Original Estimate (3+4+5+6) (7) | Council/ Committee Adjustment Increase+ Decrease- (8) | 1987 Resultant Appropriation (7+8) (9) | Increase+ Decrease- over 1986 Estimate Amount (9-3) (10) | Increase+ Decrease- over 1986 Estimate Percent (10/3) (11) |
|---|---|---|---|---|---|---|---|---|---|---|
| HAMILTON ENTERTAINMENT AND CONVENTION FACILITIES INC. (H.E.C.F.I.) | | | | | | | | | | |
| | (1) | | | | | | | | | |
| - Expenditures | 8,226,043 | 8,120,910 | 46,920+ | 351,410 | 66,440 | 8,585,680 | 47,600+ | 8,633,280 | 512,370+ | 6.3+ |
| - Revenues: | | | | | | | | | | |
| Carry Forward Surplus | 278,000 | 278,000 | 278,000- | | | | 139,000+ | 139,000 | 139,000- | 50.0- |
| Other | 6,362,248 | 5,688,340 | 265,410+ | 199,360 | | 6,153,110 | | 6,153,110 | 464,770+ | 8.2+ |
| | 6,640,248 | 5,966,340 | 12,590- | 199,360 | | 6,153,110 | 139,000+ | 6,292,110 | 325,770+ | 5.5+ |
| CITY CONTRIBUTION | 1,585,795 | 2,154,570 | 59,510+ | 152,050 | 66,440 | 2,432,570 | 91,400- | 2,341,170 | 186,600+ | 8.7+ |
| CENTRAL UTILITIES PLANT | 2,412,541 | 2,545,530 | 230,270- | 172,370 | | 2,487,630 | 6,360- | 2,481,270 | 64,260- | 2.5- |
| SPECIAL EVENTS SUBSIDY FUND | 50,000 | 50,000 | | | 50,000 | 100,000 | 100,000- | | 50,000- | 100.0- |

(1) **Excludes $707,775 unexpended municipal contribution distributed as follows:**
**$139,000 carried forward to 1987**
**$568,775 transferred to Reserve for Capital Projects - HECFI**

City of Hamilton
Treasury

APPENDIX "C-1"
EXECUTIVE
Page 3

**SUMMARY OF 1987 EXPENDITURE ESTIMATES OF THOSE BUDGETS REVIEWED AND ADJUSTED BY THE EXECUTIVE COMMITTEE AND CITY COUNCIL**

| Description (1) | 1986 Actual (2) | 1986 Estimate (3) | Adjustment to 1986 Estimate Increase+ Decrease- (4) | Inflationary Cost (5) | Expansion Service Level (6) | 1987 Original Estimate (3+4+5+6) (7) | Council/ Committee Adjustment Increase+ Decrease- (8) | 1987 Resultant Appropriation (7+8) (9) | Increase+ Decrease- over 1986 Estimate Amount (9-3) (10) | Increase+ Decrease- over 1986 Estimate Percent (10/3) (11) |
|---|---|---|---|---|---|---|---|---|---|---|
| OTHERS | | | | | | | | | | |
| Promotion and Public Relations | 226,553 | 235,010 | 170,010- | | 200,000 | 265,000 | 175,000- | 90,000 | 145,010- | 61.7- |
| Consultants | 50,000 | 50,000 | | | | 50,000 | 50,000- | | 50,000- | 100.0- |
| Emergency Measures | | | 40,000+ | | | 40,000 | 40,000- | | | |
| TOTAL OTHERS | 276,553 | 285,010 | 130,010- | | 200,000 | 355,000 | 265,000- | 90,000 | 195,010- | 68.4- |
| TOTAL LOCAL BOARDS AND OTHER BUDGETS | 13,802,627 | 14,525,970 | 212,850- | 620,280 | 424,850 | 15,358,250 | 484,810- | 14,873,440 | 347,470+ | 2.4+ |
| FINANCIALS | | | | | | | | | | |
| Owners' Debt - Locals | 603,363 | 603,380 | 119,990- | | | 483,390 | | 483,390 | 119,990- | 19.9- |
| Capital Levy (6 Mills) | 5,443,670 | 5,443,670 | 54,330+ | | | 5,498,000 | 18,000+ | 5,516,000 | 72,330+ | 1.3+ |
| Reserves | | | | | | | | | | |
| - Debt Charges | 10,955,017 | 10,955,000 | 2,072,000+ | | | 13,027,000 | | 13,027,000 | 2,072,000+ | 18.9+ |
| - Off-Street Parking | 352,726 | 386,000 | 6,610- | | | 379,390 | | 379,390 | 6,610- | 1.7- |
| TOTAL FINANCIALS | 17,354,776 | 17,388,050 | 1,999,730+ | | | 19,387,780 | 18,000+ | 19,405,780 | 2,017,730+ | 11.6+ |
| TOTAL EXECUTIVE COMMITTEE | 31,157,403 | 31,914,020 | 1,786,880+ | 620,280 | 424,850 | 34,746,030 | 466,810- | 34,279,220 | 2,365,200+ | 7.4+ |

City of Hamilton
Treasury

APPENDIX "C-2"
FINANCE
Page 1

**SUMMARY OF 1987 EXPENDITURE ESTIMATES OF THOSE BUDGETS REVIEWED AND ADJUSTED BY THE FINANCE COMMITTEE AND CITY COUNCIL**

| DEPARTMENTS<br>Description<br>(1) | 1986 Actual<br>(2) | 1986 Estimate<br>(3) | Adjustment to 1986 Estimate Increase+ Decrease-<br>(4) | Inflationary Cost<br>(5) | Expansion Service Level<br>(6) | 1987 Original Estimate<br>(3+4+5+6)<br>(7) | Council/ Committee Adjustment Increase+ Decrease-<br>(8) | 1987 Resultant Appropriation<br>(7+8)<br>(9) | Increase+ Decrease- over 1986 Estimate Amount<br>(9-3)<br>(10) | Increase+ Decrease- over 1986 Estimate Percent<br>(10/3)<br>(11) |
|---|---|---|---|---|---|---|---|---|---|---|
| CHIEF ADMINISTRATIVE OFFICE | 142,504 | 142,980 | 130- | 3,940 | | 146,790 | 370- | 146,420 | 3,440+ | 2.4+ |
| TREASURY | | | | | | | | | | |
| - Finance | 2,345,867 | 2,405,380 | 29,780+ | 64,170 | 44,190 | 2,543,520 | 53,430- | 2,490,090 | 84,710+ | 3.5+ |
| - Systems and Data Processing | 3,014,338 | 3,261,840 | 448,710- | 145,960 | 436,430 | 3,395,520 | 341,910- | 3,053,610 | 208,230- | 6.4- |
| - Purchasing | 268,840 | 260,230 | 7,280- | 17,040 | 10,020 | 280,010 | 9,100- | 270,910 | 10,680+ | 4.1+ |
| - City Garage | (29,900) | 1,650- | 22,760- | 21,730 | 2,680 | | 1,200- | 1,200- | 450+ | 27.3+ |
| TOTAL TREASURY | 5,599,145 | 5,925,800 | 448,970- | 248,900 | 493,320 | 6,219,050 | 405,640- | 5,813,410 | 112,390- | 1.9- |
| REAL ESTATE | 431,466 | 453,350 | 5,880- | 15,750 | | 463,220 | | 463,220 | 9,870+ | 2.2+ |
| Property | 4,410,668 | 4,698,480 | 196,920- | 205,560 | 312,590 | 5,019,710 | 194,000- | 4,825,710 | 127,230+ | 2.7+ |
| TOTAL REAL ESTATE | 4,842,134 | 5,151,830 | 202,800- | 221,310 | 312,590 | 5,482,930 | 194,000- | 5,288,930 | 137,100+ | 2.7+ |
| CITY ARCHITECT | 425,980 | 448,260 | 20,140- | 28,920 | 19,600 | 476,640 | 8,300- | 468,340 | 20,080+ | 4.5+ |
| TOTAL DEPARTMENTS | 11,009,763 | 11,668,870 | 672,040- | 503,070 | 825,510 | 12,325,410 | 608,310- | 11,717,100 | 48,230+ | 0.4+ |

City of Hamilton
Treasury

APPENDIX "C-2"
FINANCE
Page 2

**SUMMARY OF 1987 EXPENDITURE ESTIMATES OF THOSE BUDGETS REVIEWED AND ADJUSTED BY THE FINANCE COMMITTEE AND CITY COUNCIL**

**OTHER BUDGETS**

| Description | 1986 Actual | 1986 Estimate | Adjustment to 1986 Estimate Increase+ Decrease- | Inflationary Cost | Expansion Service Level | 1987 Original Estimate (3+4+5+6) | Council/ Committee Adjustment Increase+ Decrease- | 1987 Resultant Appropriation (7+8) | Increase+ Decrease- over 1986 Estimate Amount (9-3) | Percent (10/3) |
|---|---|---|---|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| Grants | 724,964 | 726,000 | 24,000+ | | | 750,000 | | 750,000 | 24,000+ | 3.3+ |
| Provisions for Reserves | 4,537,929 | 1,147,360 | 131,140+ | | | 1,278,500 | | 1,278,500 | 131,140+ | 11.4+ |
| Financial - Various | 2,912,435 | 2,727,300 | 247,680- | 285,210 | | 2,764,830 | 7,570+ | 2,772,400 | 45,100+ | 1.7+ |
| Contingency | | | 1,350,000+ | | | 1,350,000 | 700,000+ | 2,050,000 | 2,050,000+ | |
| Miscellaneous | 4,020,497 | 3,945,250 | 37,960- | | | 3,907,290 | 16,000+ | 3,923,290 | 21,960- | 0.6- |
| TOTAL OTHER BUDGETS | 12,195,825 | 8,545,910 | 1,219,500+ | 285,210 | | 10,050,620 | 723,570+ | 10,774,190 | 2,228,280+ | 26.1+ |
| TOTAL FINANCE COMMITTEE | 23,205,588 | 20,214,780 | 547,460+ | 788,280 | 825,510 | 22,376,030 | 115,260+ | 22,491,290 | 2,276,510+ | 11.3+ |

APPENDIX "C-3"
LEGISLATION

City of Hamilton
Treasury

**SUMMARY OF 1987 EXPENDITURE ESTIMATES OF THOSE BUDGETS REVIEWED AND ADJUSTED BY THE LEGISLATION COMMITTEE AND CITY COUNCIL**

| Description | 1986 Actual | 1986 Estimate | Adjustment to 1986 Estimate Increase+ Decrease- | Inflationary Cost | Expansion Service Level | 1987 Original Estimate (3+4+5+6) | Council/ Committee Adjustment Increase+ Decrease- | 1987 Resultant Appropriation (7+8) | Increase+ Decrease- over 1986 Estimate Amount (9-3) | Percent (10/3) |
|---|---|---|---|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| LEGISLATIVE | 819,915 | 815,900 | 38,650+ | 23,310 | 7,200 | 885,060 | 42,920+ | 927,980 | 112,080+ | 13.7+ |
| CITY CLERK | 2,173,016 | 2,158,890 | 34,690+ | 46,540 | 43,720 | 2,283,840 | 31,730- | 2,252,110 | 93,220+ | 4.3+ |
| FILM ADVISORY COMMITTEE | | | | | 15,000 | 15,000 | 7,500- | 7,500 | 7,500+ | |
| MAYOR'S RACE RELATIONS COMMITTEE * | 4,769 | 10,300 | | | 25,000 | 35,300 | 25,000- | 10,300 | | |
| STATUS OF WOMEN | 8,888 | 8,950 | | 350 | | 9,300 | | 9,300 | 350+ | 3.9+ |
| CIVIC AWARDS, RECEPTIONS, DELEGATION HOSTINGS | 39,310 | 28,000 | 4,000+ | | 10,000 | 42,000 | 5,000- | 37,000 | 9,000+ | 32.1+ |
| | 3,045,898 | 3,022,040 | 77,340+ | 70,200 | 100,920 | 3,270,500 | 26,310- | 3,244,190 | 222,150+ | 7.4+ |

* Special Committee of Council.

APPENDIX "C-4"
PARKS AND RECREATION

City of Hamilton
Treasury

**SUMMARY OF 1987 EXPENDITURE ESTIMATES OF THOSE BUDGETS REVIEWED AND ADJUSTED BY THE PARKS AND RECREATION COMMITTEE AND CITY COUNCIL**

| Description (1) | 1986 Actual (2) | 1986 Estimate (3) | Adjustment to 1986 Estimate Increase+ Decrease- (4) | Inflationary Cost (5) | Expansion Service Level (6) | 1987 Original Estimate (3+4+5+6) (7) | Council/ Committee Adjustment Increase+ Decrease- (8) | 1987 Resultant Appropriation (7+8) (9) | Increase+ Decrease- over 1986 Estimate Amount (9-3) (10) | Increase+ Decrease- over 1986 Estimate Percent (10/3) (11) |
|---|---|---|---|---|---|---|---|---|---|---|
| PUBLIC WORKS | | | | | | | | | | |
| Cemeteries Division | 2,412,893 | 2,489,330 | 25,500+ | 38,200 | 48,500 | 2,601,530 | 61,000- | 2,540,530 | 51,200+ | 2.1+ |
| Parks Division | 6,725,007 | 6,632,030 | 36,750+ | 205,430 | 845,330 | 7,719,540 | 701,100- | 7,018,440 | 386,410+ | 5.8+ |
| TOTAL PUBLIC WORKS | 9,137,900 | 9,121,360 | 62,250+ | 243,630 | 893,830 | 10,321,070 | 762,100- | 9,558,970 | 437,610+ | 4.8+ |
| CULTURE AND RECREATION | | | | | | | | | | |
| Recreation | 6,005,102 | 6,287,360 | 97,160+ | 140,220 | 405,220 | 6,929,960 | 363,420- | 6,566,540 | 279,180+ | 4.4+ |
| Culture | 694,899 | 814,010 | 7,760- | 18,470 | 70,690 | 895,410 | 41,440- | 853,970 | 39,960+ | 4.9+ |
| TOTAL CULTURE AND RECREATION | 6,700,001 | 7,101,370 | 89,400+ | 158,690 | 475,910 | 7,825,370 | 404,860- | 7,420,510 | 319,140+ | 4.5+ |
| HAMILTON VETERANS COMMITTEE | 8,613 | 8,700 | | | 8,000 | 16,700 | | 16,700 | 8,000+ | 92.0+ |
| | 15,846,514 | 16,231,430 | 151,650+ | 402,320 | 1,377,740 | 18,163,140 | 1,166,960- | 16,996,180 | 764,750+ | 4.7+ |

APPENDIX "C-5"
PERSONNEL

City of Hamilton
Treasury

**SUMMARY OF 1987 EXPENDITURE ESTIMATES OF THOSE BUDGETS REVIEWED AND ADJUSTED BY THE PERSONNEL COMMITTEE AND CITY COUNCIL**

| Description (1) | 1986 Actual (2) | 1986 Estimate (3) | Adjustment to 1986 Estimate Increase+ Decrease- (4) | Inflationary Cost (5) | Expansion Service Level (6) | 1987 Original Estimate (3+4+5+6) (7) | Council Committee Adjustment Increase+ Decrease- (8) | 1987 Resultant Appropriation (7+8) (9) | Increase+ Decrease- over 1986 Estimate Amount (9-3) (10) | Increase+ Decrease- over 1986 Estimate Percent (10/3) (11) |
|---|---|---|---|---|---|---|---|---|---|---|
| CITY SOLICITOR | 1,010,356 | 1,011,250 | 76,480+ | 38,730 | | 1,126,460 | 2,880- | 1,123,580 | 112,330+ | 11.1+ |
| HUMAN RESOURCES CENTRE | 789,980 | 883,400 | 40,480+ | 23,490 | 31,080 | 978,450 | 38,530- | 939,920 | 56,520+ | 6.4+ |
| FIRE | 20,952,452 | 21,610,120 | 611,400+ | 589,260 | 332,140 | 23,142,920 | 550,700- | 22,592,220 | 982,100+ | 4.5+ |
| | 22,752,788 | 23,504,770 | 728,360+ | 651,480 | 363,220 | 25,247,830 | 592,110- | 24,655,720 | 1,150,950+ | 4.9+ |

APPENDIX "C-6"
PLANNING AND DEVELOPMENT

City of Hamilton
Treasury

**SUMMARY OF 1987 EXPENDITURE ESTIMATES OF THOSE BUDGETS REVIEWED AND ADJUSTED BY THE PLANNING AND DEVELOPMENT COMMITTEE AND CITY COUNCIL**

| Description (1) | 1986 Actual (2) | 1986 Estimate (3) | Adjustment to 1986 Estimate Increase+ Decrease- (4) | Inflationary Cost (5) | Expansion Service Level (6) | 1987 Original Estimate (3+4+5+6) (7) | Council/ Committee Adjustment Increase+ Decrease- (8) | 1987 Resultant Appropriation (7+8) (9) | Increase+ Decrease- over 1986 Estimate Amount (9-3) (10) | Percent (10/3) (11) |
|---|---|---|---|---|---|---|---|---|---|---|
| BUILDING | 3,019,475 | 3,124,390 | 73,510+ | 95,570 | 10,060 | 3,303,530 | 32,060- | 3,271,470 | 147,080+ | 4.7+ |
| COMMUNITY DEVELOPMENT | 378,225 | 387,660 | 1,320+ | 11,520 | 9,000 | 409,500 | 118,950+ | 528,450 | 140,790+ | 36.3+ |
| SHUTTLE BUS DEMONSTRATION | 20,000 | | | | | | | | | |
| HAMILTON HOUSING COMPANY LIMITED - NET DEFICIT | 3,836 | 8,690 | 8,760+ | | 5,520 | 22,970 | | 22,970 | 14,280+ | 164.3+ |
| COMMITTEE OF ADJUSTMENT | 11,000 | 11,000 | | | | 11,000 | | 11,000 | | |
| PLANNING - By Region | 1,464,401 | 1,475,600 | 7,960+ | 43,030 | 63,850 | 1,590,440 | 68,250- | 1,522,190 | 46,590+ | 3.2+ |
| | 4,896,936 | 5,007,340 | 91,550+ | 150,120 | 88,430 | 5,337,440 | 18,640+ | 5,356,080 | 348,740+ | 7.0+ |

APPENDIX "C-7"
TRANSPORTATION AND ENVIRONMENT

City of Hamilton
Treasury

**SUMMARY OF 1987 EXPENDITURE ESTIMATES OF THOSE BUDGETS REVIEWED AND ADJUSTED BY THE TRANSPORT AND ENVIRONMENT COMMITTEE AND CITY COUNCIL**

| Description (1) | 1986 Actual (2) | 1986 Estimate (3) | Adjustment to 1986 Estimate Increase+ Decrease- (4) | Inflationary Cost (5) | Expansion Service Level (6) | 1987 Original Estimate (3+4+5+6) (7) | Committee Adjustment Increase+ Decrease- (8) | 1987 Resultant Appropriation (7+8) (9) | Increase+ Decrease- over 1986 Estimate Amount (9-3) (10) | Increase+ Decrease- over 1986 Estimate Percent (10/3) (11) |
|---|---|---|---|---|---|---|---|---|---|---|
| TRAFFIC | | | | | | | | | | |
| - For City | 2,452,950 | 2,612,790 | 12,280+ | 113,530 | 316,930 | 3,055,530 | 70,200- | 2,985,330 | 372,540+ | 14.3+ |
| PUBLIC WORKS | | | | | | | | | | |
| STREETS DIVISION | 13,154,812 | 12,744,680 | 72,720+ | 461,190 | 435,100 | 13,713,690 | 328,490- | 13,385,200 | 640,520+ | 5.0+ |
| CENTRAL SERVICES | | | | | | | | | | |
| GARAGE DIVISION | (45,786) | (16,100) | 142,200- | 158,300 | | - | 42,430- | (42,430) | 26,330- | 163.5- |
| TOTAL PUBLIC WORKS | 13,109,026 | 12,728,580 | 69,480- | 619,490 | 435,100 | 13,713,690 | 370,920- | 13,342,770 | 614,190+ | 4.8+ |
| SERVICES PURCHASED FROM THE REGION | | | | | | | | | | |
| Local Roads | 3,289,483 | 3,435,700 | 21,130+ | 87,570 | | 3,544,400 | 9,070- | 3,535,330 | 99,630+ | 2.9+ |
| School Traffic | 559,704 | 606,140 | 7,860+ | 24,560 | 11,300 | 649,860 | 3,970+ | 653,830 | 47,690+ | 7.9+ |
| Pollution Control | 61,652 | 70,100 | 1,480- | | | 68,620 | 180- | 68,440 | 1,660- | 2.4- |
| | 3,910,839 | 4,111,940 | 27,510+ | 112,130 | 11,300 | 4,262,880 | 5,280- | 4,257,600 | 145,660+ | 3.5+ |
| TOTAL CITY SERVICES | 19,472,815 | 19,453,310 | 29,690- | 845,150 | 763,330 | 21,032,100 | 446,400- | 20,585,700 | 1,132,390+ | 5.8+ |
| SERVICES SOLD TO THE REGION | | | | | | | | | | |
| Traffic Services | | 1,736,120 | 114,930+ | | | 1,851,050 | | 1,851,050 | 114,930+ | 6.6+ |
| Street Services * | | 3,987,500 | | | | 3,987,500 | | 3,987,500 | | |
| Recovery from Region | | 5,723,620- | 114,930- | | | 5,838,550- | | 5,838,550- | 114,930- | 2.0- |
| | | - | - | | | - | | - | - | - |
| TOTAL TRANSPORT AND ENVIRONMENT | 19,472,815 | 19,453,310 | 29,690- | 845,150 | 763,330 | 21,032,100 | 446,400- | 20,585,700 | 1,132,390+ | 5.8+ |

* Estimates Only

APPENDIX "C-8"
HAMILTON-SCOURGE

City of Hamilton
Treasury

**SUMMARY OF 1987 EXPENDITURE ESTIMATES OF THOSE BUDGETS REVIEWED AND ADJUSTED BY THE HAMILTON-SCOURGE SPECIAL COMMITTEE AND CITY COUNCIL**

| Description (1) | 1986 Actual (2) | 1986 Estimate (3) | Adjustment to 1986 Estimate Increase+ Decrease- (4) | Inflationary Cost (5) | Expansion Service Level (6) | 1987 Original Estimate (3+4+5+6) (7) | Committee Adjustment Increase+ Decrease- (8) | 1987 Resultant Appropriation (7+8) (9) | Increase+ Decrease- over 1986 Estimate Amount (9-3) (10) | Increase+ Decrease- over 1986 Estimate Percent (10/3) (11) |
|---|---|---|---|---|---|---|---|---|---|---|
| HAMILTON-SCOURGE PROJECT | 99,979 | 125,770 | 24,080- | 820 | 25,250 | 127,760 | 330- | 127,430 | 1,660+ | 1.3+ |

City of Hamilton
Treasury

**CONSOLIDATED LISTING OF FUNDED SERVICE/PROGRAM PACKAGES AFTER REVIEW AND ADJUSTMENTS BY CITY COUNCIL JANUARY 29, 1987**

| Package Number (1) | Package Rank (2) | Department/ Local Board (3) | Package Description (4) | Amount (5) |
|---|---|---|---|---|
| FIRE-01A | 1 | FIRE | New Fire Station - operational October 1/87 - includes additional staff - delayed hiring - operational December 26/87 | 158,880 |
| PARKS-15 | 2 | PARKS | Contract weed spraying program - parks sprayed twice a year | 40,000 |
| PROP-02A | 3 | PROPERTY | Mechanical and Building Maintenance | 28,450 |
| PROP-02B | | PROPERTY | Mechanical and Building Maintenance - $38,000 funded from Reserve | |
| PUBWK-07A | 4 | PUBLIC WORKS | Crushing fees of excavated materials | 26,500 |
| PARKS-03A | 5 | PARKS | Improved grass maintenance of Parks | 17,500 |
| PARKS-03B | | PARKS | Improved grass maintenance of Parks - $10,450 of equipment funded from Reserve | |
| PROP-01A | 6 | PROPERTY | Health and safety items | 17,900 |
| PROP-01B | | PROPERTY | Health and safety items - $34,500 funded from Reserve | |
| C&R-02A | 7 | CULTURE & RECREATION | Health safety and/or regulations, security historic sites | 9,860 |
| CLERK-03 | 8 | CITY CLERK | Election - realignment of polling subdivisions | 10,000 |
| PARKS-01 | 10 | PARKS | Maintenance of parks developed in 1986 | 7,950 |
| PARKS-06A | 11 | PARKS | Maintenance of new fields developed at Mohawk Sports Park | 27,000 |
| PARKS-06B | | PARKS | Maintenance of new fields developed at Mohawk Sports Park - $23,000 of equipment funded from Reserve | |
| PUBWK-06 | 12 | PUBLIC WORKS | Additional Staff - (3) man garbage crew - April 1/87 | 111,000 |
| C&R-01 | 13 | CULTURE & RECREATION | Additional staff - playground equipment repairman - May 1/87 - includes vehicle - $20,600 funded from Reserve | 18,690 |
| PARKS-04 | 14 | PARKS | Baseball Diamond Park improvements | 25,000 |
| TREAS-07 | 15 | TREASURY - SYSTEMS | Re-microfilm for jacketing City Clerks Birth and Death Register | 3,500 |
| HHOUS-01 | 16 | HAMILTON HOUSING | Increase caretaking services from 2.5 to 3.5 days per week | 5,520 |
| TREAS-02 | 17 | TREASURY - FINANCE | Replace 13 chairs | 2,340 |
| LEGIS-04 | 18 | LEGISLATIVE | City Hall Open House | 2,000 |
| TREAS-08 | 19 | TREASURY - SYSTEMS | Microfiche reader for Computer Output Microfilm - Microfilm Department | 470 |
| PKGA-02 | 20 | PARKING AUTHORITY | Supply maintenance staff with individual sets of tools - $670 | |
| PROP-04A | 21 | PROPERTY | Repair special items | 23,850 |
| PROP-04B | 21 | PROPERTY | Repair special items - $12,000 funded from Reserve | |
| PARKS-05 | 22 | PARKS | Improvements to Elizabeth Bagshaw Soccer Field | 7,000 |
| TREAS-10 | 23 | TREASURY - SYSTEMS | Provide treasury records in microfiche form - equipment and supplies | 3,850 |
| PUBWK-01A | 24 | PUBLIC WORKS | 1 Calculator | 250 |
| C&R-10 | 25 | CULTURE & RECREATION | Winterfest program expansion | 20,000 |

City of Hamilton
Treasury

**CONSOLIDATED LISTING OF FUNDED SERVICE/PROGRAM PACKAGES AFTER REVIEW AND ADJUSTMENTS BY CITY COUNCIL JANUARY 29, 1987**

| Package Number (1) | Package Rank (2) | Department/ Local Board (3) | Package Description (4) | Amount (5) |
|---|---|---|---|---|
| TREAS-03A | 26 | TREASURY - SYSTEMS | Additional staff - (1) Programmer, (1) Systems Analyst - July 1/87 - $53,440 - delayed hiring to September 1/87 | 32,940 |
| PUBWK-11A | 27 | PUBLIC WORKS | Upgrade Grid Tree Trimming Program continued from 1986 | 65,000 |
| EXCOM-02 | 28 | EXECUTIVE COMMITTEE | Public Relations - City Promotion - funding of various promotional activities; e.g. pamphlets, brochures, etc. | 25,000 |
| PROP-03A | 29 | PROPERTY | Grounds Repairs and Building Maintenance | 26,910 |
| PROP-03B | | PROPERTY | Grounds Repairs and Building Maintenance - $10,000 funded from Reserve | |
| PARKS-20 | 30 | PARKS | Maintenance of Veevers Property | 20,000 |
| LEGIS-01 | 31 | LEGISLATIVE | Rental (1) - Cellular Phone - Mayor's vehicle | 2,680 |
| C&R-14 | 32 | CULTURE & RECREATION | Additional staff - 5 playlot leaders - June 29, 1987 | 8,830 |
| TREAS-09 | 33 | TREASURY - SYSTEMS | Provide personnel records in microfiche form - equipment and supplies | 4,800 |
| COMDE-01 | 34 | COMMUNITY DEVELOPMENT | Installation and maintenance of banners | 9,000 |
| TRAFF-01A | 35 | TRAFFIC | Additional Staff - (2) Serviceman positions plus new vehicle - July 1/87 - vehicle amount of $56,450 funded from Reserve - net cost $12,290 - delayed hiring to September 1/87 | 8,190 |
| TREAS-06 | 36 | TREASURY - SYSTEMS | Workstations as required by User Groups and Information Systems Study | 174,220 |
| HECFI-01 | 37 | CONVENTION CENTRE | Improve Head Porter position from part-time to full-time - net cost | 7,440 |
| C&R-19 | 38 | CULTURE & RECREATION | Additional staff - part-time program assistant for expanded "4" Senior Citizen gym and pool programmers | 12,020 |
| PROP-05A | 39 | PROPERTY | Painting Maintenance | 39,850 |
| PROP-05B | | PROPERTY | Painting Maintenance - $16,000 funded from Reserve | |
| C&R-13 | 41 | CULTURE & RECREATION | Prefabricated pool office at Jimmy Thompson Pool | 8,450 |
| LEGIS-50 | 43 | LEGISLATIVE | Additional Staff - 3 aldermanic secretaries - April 1/87 - $67,500 - delayed to June 1/87 | 52,500 |
| PARKS-14A | 45 | PARKS | Improved Park tree care | 40,000 |
| PARKS-14B | 45 | PARKS | Improved Park tree care - $16,000 of equipment funded from Reserve | |
| PARKS-24 | 46 | PARKS | Additional lighting King's Forest Winter Sports Park | 2,900 |
| C&R-50 | 47 | CULTURE & RECREATION | Consultant - major aquatic centre - 50% subsidy of $15,000 cost - net | 7,500 |
| HECFI-02 | 48 | CONVENTION CENTRE | Improve Banquet Secretary position from part-time to full-time - net cost | 3,990 |
| PARKS-11A | 49 | PARKS | Improved maintenance Chedoke Golf Course playing surfaces | 20,000 |
| FIRE-02 | 51 | FIRE | Rental - Communications Equipment | 5,890 |

City of Hamilton
Treasury

**CONSOLIDATED LISTING OF FUNDED SERVICE/PROGRAM PACKAGES AFTER REVIEW AND ADJUSTMENTS BY CITY COUNCIL JANUARY 29, 1987**

| Package Number (1) | Package Rank (2) | Department/ Local Board (3) | Package Description (4) | Amount (5) |
|---|---|---|---|---|
| CEMET-03 | 52 | CEMETERY | Leveling existing area of Woodland Cemetery for cremation and columbarium sites | 5,050 |
| PARKS-12A | 54 | PARKS | Improved maintenance King's Forest Golf Course | 20,000 |
| PARKS-12B | | PARKS | Improved maintenance King's Forest Golf Course - $30,000 of equipment funded from Reserve | |
| C&R-23 | 55 | CULTURE & RECREATION | Historic Sites - Expo System | 1,870 |
| TRAFF-02 | 56 | TRAFFIC | Additional Staff - (1) Technologist - April 1/87 - $25,320 - delayed hiring to June 1/87 | 19,690 |
| PARKS-19A | 57 | PARKS | Reglazing greenhouse Gage Park | 30,000 |
| ARCH-01 | 58 | ARCHITECT | Staff Energy Auditor function from (8) months to full year | 15,000 |
| HECFI-03 | 59 | CONVENTION CENTRE | Improve Storeman position from part-time to full-time - net cost | 510 |
| C&R-15A | 60 | CULTURE & RECREATION | Historic Sites - equipment, furnishings, acquisitions, supplies, and Services I | 6,530 |
| TREAS-05A | 61 | TREASURY - SYSTEMS | Additional staff - (1) Support Services Technician - July 1/87 - $19,440 - delayed hiring to September 1/87 | 11,990 |
| CLERK-04A | 62 | CITY CLERK | Handicapped door openers - Hamilton Farmers' Market | 5,400 |
| CLERK-07 | 64 | CITY CLERK | Service section equipment (1) utility cart (1) paper shredder | 1,400 |
| BUILD-02 | 65 | BUILDING | Rental upgraded pocket paging equipment for staff | 2,340 |
| PARKS-18 | 66 | PARKS | Mangalore Garden maintenance | 1,650 |
| C&R-22 | 68 | CULTURE & RECREATION | Increase service of Head Golf Course Cashiers from 20 to 28 weeks | 4,190 |
| PUBWK-10A | 70 | PUBLIC WORKS | Labour and Equipment rental for tree stake removal program | 15,000 |
| C&R-09A | 71 | CULTURE & RECREATION | Historic Sites - increase part-time support staff | 3,890 |
| PARKS-09A | 72 | PARKS | Maintenance of Beach Strip lots | 20,000 |
| PARKS-09B | | PARKS | Maintenance of Beach Strip lots - $13,000 of equipment funded from Reserve | |
| C&R-16 | 73 | CULTURE & RECREATION | Supply and install Lawfield Arena Dehumidifier - funded from Reserve - $40,000 | |
| BUILD-04 | 74 | BUILDING | Rental video equipment for staff training | 550 |
| TREAS-04A | 75 | TREASURY - SYSTEMS | Software package for Security backup and recovery of mainframe computer systems | 16,500 |
| C&R-28A | 76 | CULTURE & RECREATION | Street signage for direction to major recreation facilities | 2,000 |
| CEMET-02 | 77 | CEMETERY | Purchase Giant Vac - funded from Reserve - $21,500 | |

City of Hamilton
Treasury

CONSOLIDATED LISTING OF FUNDED SERVICE/PROGRAM PACKAGES AFTER REVIEW AND ADJUSTMENTS
BY CITY COUNCIL JANUARY 29, 1987

| Package Number (1) | Package Rank (2) | Department/ Local Board (3) | Package Description (4) | Amount (5) |
|---|---|---|---|---|
| TREAS-11 | 78 | TREASURY - SYSTEMS | Reproduce historical prints of photographs taken in 1800's and 1900's | 9,530 |
| C&R-17A | 80 | CULTURE & RECREATION | Historic sites - Alterations/Equipment Maintenance and Technical I | 8,560 |
| PKGA-01 | 81 | PARKING AUTHORITY | Purchase ergonomically suitable micro-computer furniture - $5,500 | |
| CLERK-50A | 84 | CITY CLERK | Additional Staff - (1) Legislative Assistant - April 1/87 - $22,000 - delayed to June 1/87 | 17,200 |
| TRAFF-05A | 86 | TRAFFIC | Drafting and Traffic Counting equipment and supplies | 1,280 |
| C&R-24A | 88 | CULTURE & RECREATION | Historic Sites - equipment, furnishings, acquisitions, supplies and Services III | 1,650 |
| HECFI-04 | 90 | CONVENTION CENTRE | Improve Information Desk Supervisor position from part-time to full-time - net cost | 1,180 |
| PARKS-10A | 93 | PARKS | Mountain Lawnbowling improvements | 10,000 |
| SCOUR-01 | 100 | HAMILTON-SCOURGE | Fund Raising Consultant for the Hamilton-Scourge Project | 25,000 |
| LIBR-01 | 113 | LIBRARY | Salaries and Wages - temporary help, Summer Reading Club, general page time, part-time clerical position | 15,000 |
| PARKS-13B | | PARKS | Slide projector for Horticultural Section - $1,000 funded from Reserve | |
| PARKS-17B | | PARKS | Upgrading of Horticultural Section - $15,000 of equipment funded from Reserve | |
| PARKS-21 | | PARKS | Park development - $200,000 funded from 5% Parks Dedication Reserve | |
| C&R-12 | | CULTURE & RECREATION | Playlot equipment - $65,000 funded from 5% Parks Dedication Reserve | |
| BUILD-01 | | BUILDING | Supply and install 2 mult-line switchboards - $6,000 funded from Reserve | |
| PUBWK-12 | | PUBLIC WORKS | Purchase 1 log clipper - $30,000 funded from Reserve | |
| PUBWK-13 | | PUBLIC WORKS | Purchase 1 metal detector - $1,500 funded from Reserve | |
| | | | **TOTAL FUNDED PACKAGES** | **1,418,580** |

City of Hamilton
Treasury

APPENDIX "E"

**COMPARISON OF TAXABLE ASSESSMENT AND POPULATION, 1978 TO 1987 ALONG WITH AMOUNTS AND PERCENTAGE ADJUSTMENTS, YEAR-BY-YEAR, FOR THE CITY OF HAMILTON**

Thousands of Dollars

| | 1987 | 1986 | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Unrevised/ Estimate (1) | Final (2) | Unrevised Estimate (3) | 1985 (4) | 1984 (5) | 1983 (6) | 1982 (7) | 1981 (8) | 1980 (9) | 1979 (10) | 1978 (11) |
| **Assessment** | | | | | | | | | | | |
| Residential | 518,210 | 511,211 | 512,687 | 505,307 | 503,788 | 494,250 | 488,284 | 475,601 | 477,763 | 482,244 | 474,532 |
| Non-Residential | 400,976 | 394,255 | 394,692 | 391,616 | 384,793 | 379,526 | 384,281 | 368,844 | 366,134 | 358,994 | 358,114 |
| (1) | 919,186 | 905,466 | 907,379 | 896,923 | 888,581 | 873,776 | 872,565 | 844,445 | 843,897 | 841,238 | 832,646 |
| Per Capita | 2,934 | 2,943 | 2,949 | 2,915 | 2,884 | 2,836 | 2,832 | 2,776 | 2,752 | 2,744 | 2,700 |
| Increase over prior year | 1.30% | .95% | 1.17% | .94% | 1.70% | .14% | 3.3% | .07% | .32% | 1.03% | 2.59% |
| **Distribution - Percentage** | | | | | | | | | | | |
| Residential | 56.38% | 56.45% | 56.50% | 56.34% | 56.70% | 56.56% | 55.96% | 56.32% | 56.61% | 57.33% | 56.99% |
| Non-Residential | 43.62% | 43.55% | 43.50% | 43.66% | 43.30% | 43.44% | 44.04% | 43.68% | 43.39% | 42.67% | 43.01% |
| | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| **Population** | | | | (a) | | | | | | | |
| Number | 307,690 | 307,690 | 307,690 | 307,690 | 308,102 | 308,102 | 308,102 | 304,159 | 306,640 | 306,538 | 308,365 |
| Increase (Decrease) over prior year | | | | (.13%) | | | 1.3% | (.81%) | .03% | (.59%) | (1.14%) |

(1) This is the unrevised taxable assessment made in the year 1986 upon which 1987 taxes shall be levied. Final assessments are quoted for all other years.

(a) Based on a Provincial Census conducted in the 1985 election year.

City of Hamilton
Treasury

APPENDIX "F"

## COMPARISON OF TOTAL TAXATION LEVIES AND MILL RATES 1986 TO 1987

| | Tax Levies | | | | Residential Mill Rates | | | | Non-Residential Mill Rates | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1986 | | 1987 | | | | Increase+ Decrease- | | | | Increase+ Decrease- | |
| | Amount (1) | % of Total (2) | Amount (3) | % of Total (4) | 1986 (5) | 1987 (6) | Amount (7) | % (8) | 1986 (9) | 1987 (10) | Amount (11) | % (12) |
| **Municipal** | | | | | | | | | | | | |
| City | $ 77,525,980 | 31.2% | $ 83,133,620 | 29.8% | 79.3485 | 83.9779 | 4.6294+ | 5.8%+ | 93.3512 | 98.7975 | 5.4463+ | 5.8%+ |
| Region | 62,059,660 | 24.9% | 68,640,000 | 24.6% | 63.5186 | 69.3371 | 5.8185+ | 9.2%+ | 74.7278 | 81.5731 | 6.8453+ | 9.2%+ |
| Total Municipal | $139,585,640 | 56.1% | 151,773,620 | 54.4% | 142.8671 | 153.3150 | 10.4479+ | 7.3%+ | 168.0790 | 180.3706 | 12.2916+ | 7.3%+ |
| **Education** | | | | | | | | | | | | |
| Board of Education for the City of Hamilton | | | | | | | | | | | | |
| Elementary | $ 55,832,860 | 22.4% | $ 61,054,310 | 21.9% | 68.4729 | 73.9790 | 5.5061+ | 8.0%+ | 80.5564 | 87.0341 | 6.4777+ | 8.0%+ |
| Secondary | 42,253,080 | 17.0% | 44,886,050 | 16.1% | 43.2464 | 54.3880 | 11.1416+ | 25.8%+ | 50.8781 | 63.9859 | 13.1078+ | 25.8%+ |
| | $ 98,085,940 | 39.4% | $105,940,360 | 38.0% | 111.7193 | 128.3670 | 16.6477+ | 14.9%+ | 131.4345 | 151.0200 | 19.5855+ | 14.9%+ |
| Hamilton-Wentworth Roman Catholic Separate School Board | | | | | | | | | | | | |
| Elementary | $ 11,067,330 | 4.5% | $ 12,180,910 | 4.4% | 68.4729 | 73.9790 | 5.5061+ | 8.0%+ | 80.5564 | 87.0341 | 6.4777+ | 8.0%+ |
| Secondary | | | 8,955,190 | 3.2% | | 54.3880 | 54.3880+ | | | 63.9859 | 63.9859+ | |
| | $ 11,067,330 | 4.5% | $ 21,136,100 | 7.6% | 68.4729 | 128.3670 | 59.8941+ | 87.5%+ | 80.5564 | 151.0200 | 70.4636+ | 87.5%+ |
| Total Education | $109,153,270 | 43.9% | $127,076,460 | 45.6% | | | | | | | | |
| Total Levy | $248,738,910 | 100.0% | $278,850,080 | 100.0% | | | | | | | | |
| Total Mill Rates - Public and Separate School Supporters | | | | | 254.5864 | 281.6820 | 27.0956+ | 10.6%+ | 299.5135 | 331.3906 | 31.8771+ | 10.6%+ |

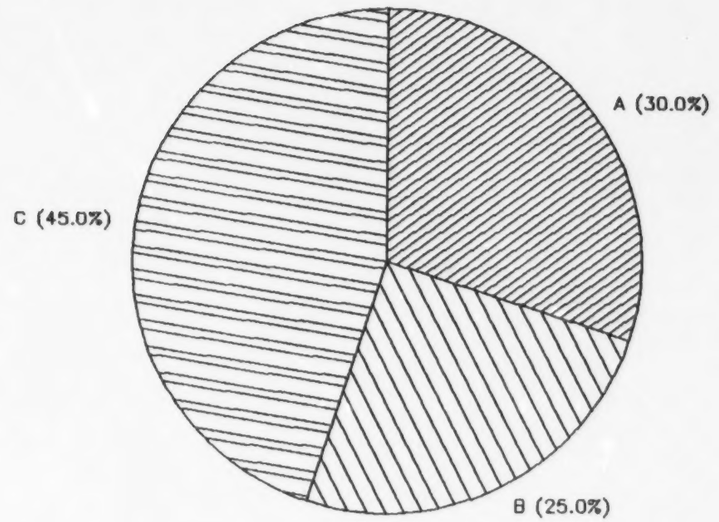
City of Hamilton
Treasury

APPENDIX "G"

**COMPARISON OF TOTAL RESIDENTIAL MILL RATES**
**FOR THE 4-YEAR PERIOD 1984 - 1987**

| | Residential Mill Rates | | | | Increase+ 1987 over 1984 | | Average Increase+ Compounded over three Years | | Actual Average % Increase per Year |
|---|---|---|---|---|---|---|---|---|---|
| | 1984 (1) | 1985 (2) | 1986 (3) | 1987 (4) | Mills (5) | % (6) | Mills (7) | % (8) | (9) |
| **Municipal** | | | | | | | | | |
| City | 69.7323 | 73.4019 | 79.3485 | 83.9779 | 14.2456+ | 20.4%+ | 4.7485+ | 6.8%+ | 6.4%+ |
| Region | 56.8038 | 59.6126 | 63.5186 | 69.3371 | 12.5333+ | 22.1%+ | 4.1778+ | 7.4%+ | 6.9%+ |
| Total Municipal | 126.5361 | 133.0145 | 142.8671 | 153.3150 | 26.7789+ | 21.2%+ | 8.9263+ | 7.1%+ | 6.6%+ |
| **Education** | 102.4846 | 110.6781 | 111.7193 | 128.3670 | 25.8824+ | 25.3%+ | 8.6275+ | 8.4%+ | 7.9%+ |
| Total | 229.0207 | 243.6926 | 254.5864 | 281.6820 | 52.6613+ | 23.0%+ | 17.5538+ | 7.7%+ | 7.2%+ |

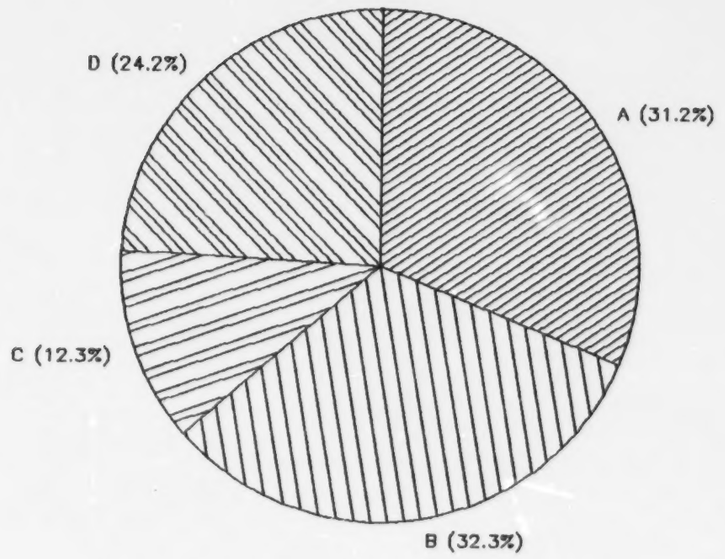
# 1987 TAX DOLLAR APPORTIONMENT




| Key | Description | Amount (000's) | Dollar Apportionment |
|---|---|---|---|
| A | City | 83,134 | 0.30 |
| B | Region | 68,640 | 0.25 |
| C | Education | 127,076 | 0.45 |
| | | 278,850 | 1.00 |

## 1987 ESTIMATED CITY OF HAMILTON

FOR REGIONAL PURPOSES – REVENUES

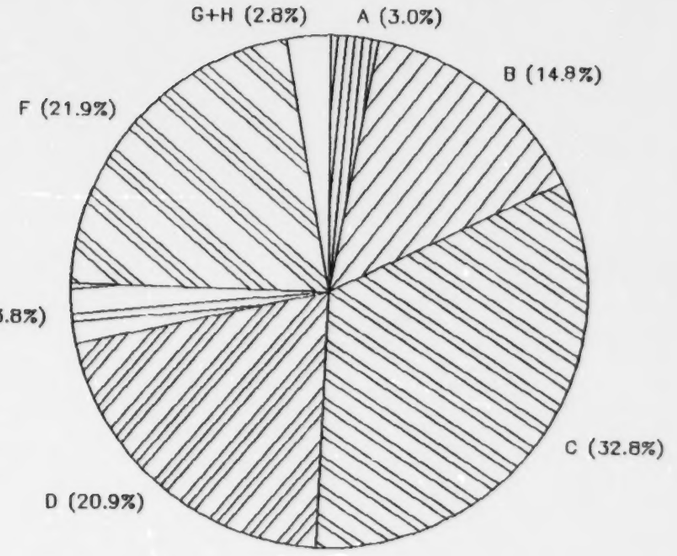



SOURCE OF REVENUES
(000'S)

| Key | Description | Amount $ | Percentage of Total |
|---|---|---|---|
| A | Taxation | | |
| | Levy (net) | 68,640 | 30.0 |
| | Supplementary Taxes | 1,007 | 0.4 |
| | Special Assessment | 1,850 | 0.8 |
| | | 71,497 | 31.2 |
| B | Provincial Grants | 74,054 | 32.3 |
| C | Water and Sewer Rates | 28,195 | 12.3 |
| D | Other Revenues | 55,404 | 24.2 |
| | | 229,150 | 100.0 |

## 1987 ESTIMATED CITY OF HAMILTON

FOR REGIONAL PURPOSES – EXPENDITURES




PURPOSE FOR WHICH EXPENDED
(000'S)

| Key | Description | Amount $ | Percentage of Total |
|---|---|---|---|
| A | General Government | 6,808 | 3.0 |
| B | Protection to persons and property | 34,046 | 14.8 |
| C | Transportation Services | 75,259 | 32.8 |
| D | Environmental Services | 47,936 | 20.9 |
| E | Health Services | 8,637 | 3.8 |
| F | Social and Family Services | 50,136 | 21.9 |
| G | Recreation and Cultural Services | 3,158 | 1.4 |
| H | Planning and Development | 3,170 | 1.4 |
| | | 229,150 | 100.0 |

City of Hamilton
Treasury

SUMMARY OF THE 1987 TAXATION REQUIREMENT
TOTAL LEVY AND MILL RATES FOR 1987 COMPARED WITH 1986

| Description (1) | 1986 Estimate (2) | 1987 Original Estimate (3) | 1987 Committee Adjustment Increase+ Decrease- (4) | 1987 Resultant Estimate (5) | Increase+ Decrease- over 1986 Estimate Amount (6) | Increase+ Decrease- over 1986 Estimate Percentage (7) |
|---|---|---|---|---|---|---|
| **A. Summary of City Requirements Only** | | | | | | |
| Expenditures | 119,473,460 | 130,300,830 | 2,565,020- | 127,735,810 | 8,262,350+ | 6.9+ |
| Revenues | 119,473,460 | 121,495,410 | 1,657,570+ | 123,152,980 | 3,679,520+ | 3.1+ |
| Additional Tax Requirement for 1987 | | 8,805,420 | 4,222,590- | 4,582,830 | 4,582,830+ | |
| Summary of 1987 Total Levy | | | | | | |
| 1. 1986 Levy | 77,525,980 | 77,525,980 | | 77,525,980 | | |
| 2. Levy increase resulting from a 1.3% increase in assessment | | 798,520 | 226,290+ | 1,024,810 | 1,024,810+ | |
| 3. Additional Tax Requirement as outlined above | | 8,805,420 | 4,222,590- | 4,582,830 | 4,582,830+ | |
| Total Levy | 77,525,980 | 87,129,920 | 3,996,300- | 83,133,620 | 5,607,640+ | 7.2+ |
| **B. Total Mill Rate Comparisons** | 1986 Mill Rates | 1987 Proposed Mill Rates | | | | |
| Residential | | | | | | |
| City | 79.3485 | 88.0148 | 4.0369- | 83.9779 | 4.6294+ | 5.8+ |
| Region | 63.5186 | 69.3238 | | 69.3371 | 5.8185+ | 9.2+ |
| Education | 111.7193 | 128.3670 | | 128.3670 | 16.6477+ | 14.9+ |
| Total Residential Mill Rate | 254.5864 | 285.7056 | 4.0369- | 281.6820 | 27.0956+ | 10.6+ |
| Non-Residential | | | | | | |
| City | 93.3512 | 103.5468 | 4.7493- | 98.7975 | 5.4463+ | 5.8+ |
| Region | 74.7278 | 81.5574 | | 81.5731 | 6.8453+ | 9.2+ |
| Education | 131.4345 | 151.0200 | | 151.0200 | 19.5855+ | 14.9+ |
| Total Non-Residential Mill Rate | 299.5135 | 336.1242 | 4.7493- | 331.3906 | 31.8771+ | 10.6+ |

City of Hamilton
Treasury

**COMPARISON OF COMPONENTS AND TOTAL RESIDENTIAL MILL RATES AND RESIDENTIAL REALTY TAXES, WATER RATES AND SEWER SURCHARGE ON AN ASSESSMENT OF $5,000**
**(for the years 1983 to 1987 Inclusive)**

| Description (1) | Mill Rates 1983 (2) | 1984 (3) | 1985 (4) | 1986 (5) | 1987 (6) | Increase + Decrease - 1986 to 1987 Mills/$ (7) | % (8) |
|---|---|---|---|---|---|---|---|
| **Residential** | | | | | | | |
| City | 62.7923 | 69.7323 | 73.4019 | 79.3485 | 83.9779 | 4.6294+ | 5.8+ |
| Region | 56.6640 | 56.8038 | 59.6126 | 63.5186 | 69.3371 | 5.8185+ | 9.2+ |
| Sub Total | 119.4563 | 126.5361 | 133.0145 | 142.8671 | 153.3150 | 10.4479+ | 7.3+ |
| Education | 98.1207 | 102.4846 | 110.6781 | 111.7193 | 128.3670 | 16.6477+ | 14.9+ |
| Total Residential Mill Rates | 217.5770 | 229.0207 | 243.6926 | 254.5864 | 281.6820 | 27.0956+ | 10.6+ |
| **Realty Taxes, Water Rates and Sewer Surcharge Based on an Assessment of $5,000** | | | | | | | |
| City Realty Taxes | $ 313.96 | $ 348.66 | $ 367.01 | $ 396.74 | $ 419.89 | $ 23.15+ | 5.8+ |
| Region - Realty Taxes | $ 283.32 | $ 284.02 | $ 298.06 | $ 317.59 | $ 346.69 | $ 29.10+ | 9.2+ |
| - Water | 67.82 | 70.19 | 73.00 | 75.94 | 81.06 | 5.12+ | 6.7+ |
| - Sewer Surcharge | 77.99 | 80.72 | 83.95 | 87.33 | 92.41 | 5.08+ | 5.8+ |
| Total Region | $ 429.13 | $ 434.93 | $ 455.01 | $ 480.86 | $ 520.16 | 39.30+ | 8.2+ |
| Total City and Region | $ 743.09 | $ 783.59 | $ 822.02 | $ 877.60 | $ 940.05 | $ 62.45+ | 7.1+ |
| Education and Realty Taxes | 490.60 | 512.42 | 553.39 | 558.60 | 641.83 | 83.23+ | 14.9+ |
| Total Amount Payable | $1,233.69 | $1,296.01 | $1,375.41 | $1,436.20 | $1,581.88 | $145.68+ | 10.1+ |

City of Hamilton
Treasury

**1987 COMPARATIVE STATEMENT OF ESTIMATES**
**SUMMARY OF REVENUES**

| Actual 1985 (1) | Actual 1986 (2) | Estimate 1986 (3) | Account Number (4) | Description (5) | Original Estimate 1987 (6) | Council/ Committee Adjustment Increase+ Decrease- (7) | Resultant Appropriation 1987 (6+7) (8) | Increase+ Decrease- over 1986 Estimate Amount (8-3) (9) | Increase+ Decrease- over 1986 Estimate Percent (9/3) (10) |
|---|---|---|---|---|---|---|---|---|---|
| 2,250,000 | 2,000,000 | 2,000,000 | 0301 | Surplus from Previous Year | 1,750,000 | | 1,750,000 | 250,000- | 12.5- |
| | | | | Taxation | | | | | |
| 235,595,949 | 248,580,909 | 248,738,910 | 0302-01 | **Levy** | 274,040,960 | 4,809,120+ | 278,850,080 | 30,111,170+ | 12.1+ |
| 3,937,881 | 4,038,621 | 2,095,540 | -03/04 | Supplementary | 3,000,000 | | 3,000,000 | 904,460+ | 43.2+ |
| 5,985,482 | 6,223,985 | 6,180,340 | -06/07/09 | Special Assessments | 6,525,520 | | 6,525,520 | 345,180+ | 5.6+ |
| 245,519,312 | 258,843,515 | 257,014,790 | | Total Taxation Revenues | 283,566,480 | 4,809,120+ | 288,375,600 | 31,360,810+ | 12.2+ |
| | | | | Other Revenues | | | | | |
| 24,121,516 | 25,688,270 | 25,461,590 | 0303 | Contributions, Grants and Subsidies | 26,573,170 | 633,020+ | 27,206,190 | 1,744,600+ | 6.9+ |
| 3,584,203 | 4,145,568 | 3,006,870 | 0304 | Licences and Permits | 3,257,340 | 197,600+ | 3,454,940 | 448,070+ | 14.9+ |
| 8,573,667 | 6,920,483 | 6,511,300 | 0305 | Interest, Tax Penalties, etc. | 6,410,000 | | 6,410,000 | 101,300- | 1.6- |
| 904,764 | 969,454 | 920,160 | 0306 | Rents, Concession and Franchises | 960,990 | 2,450- | 958,540 | 38,380+ | 4.2+ |
| 1,814,116 | 1,817,119 | 1,760,000 | 0307 | Fines | 1,675,000 | 404,860+ | 2,079,860 | 319,860+ | 18.2+ |
| 672,737 | 455,325 | 400,440 | 0308 | Service Charges | 347,640 | 7,500+ | 355,140 | 45,300- | 11.3- |
| 2,720,662 | 2,685,029 | 2,771,120 | 0309 | Recreation and Community Services | 3,012,350 | | 3,012,350 | 241,230+ | 8.7+ |
| 974,690 | 1,117,506 | 868,800 | 0310 | Miscellaneous | 995,740 | 150,000+ | 1,145,740 | 276,940+ | 31.9+ |
| 500,000 | 119,391 | | 0311 | Transfer from Snow Control Reserve | | | | | |
| 924,935 | 958,177 | 989,880 | 0313 | Cemeteries | 1,060,210 | | 1,060,210 | 70,330+ | 7.1+ |
| 714,362 | 676,203 | 614,370 | 0315 | Recoveries from Other Departments | 633,640 | 40,750+ | 674,390 | 60,020+ | 9.8+ |
| 45,505,652 | 45,552,525 | 43,304,530 | | Total Other Revenues | 44,926,080 | 1,431,280+ | 46,357,360 | 3,052,830+ | 7.0+ |
| **293,274,964** | **306,396,040** | **302,319,320** | | **TOTAL REVENUES** | **330,242,560** | **6,240,400+** | **336,482,960** | **34,163,640+** | **11.3+** |

City of Hamilton
Treasury
**1987 COMPARATIVE STATEMENT OF ESTIMATES**
**REVENUE DETAIL**
**TAXATION**

| Actual 1985 (1) | Actual 1986 (2) | Estimate 1986 (3) | Account Number (4) | Description (5) | | | Original Estimate 1987 (6) | Committee Adjustment Increase+ Decrease- (7) | Resultant Appropriation 1987 (6 + 7) (8) | Increase+/Decrease- over 1986 Estimate Amount (8-3) (9) | Increase+/Decrease- over 1986 Estimate Percent (9/3) (10) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2,250,000 | 2,000,000 | 2,000,000 | 0301 01 50 | Surplus from previous year | | | 1,750,000 | | 1,750,000 | 250,000- | 12.5- |
| | | | 0302 | Taxation | | | | | | | |
| | | | | Realty | Assessment | Mills | | | | | |
| | | | | Residential | | | | | | | |
| 37,090,529 | 40,563,831 | 40,680,980 | | City of Hamilton | 518,210,149 | 83.9779 | 40,956,030 | 2,562,170+ | 43,518,200 | 2,837,220+ | 7.0+ |
| 30,145,630 | 32,565,180 | 32,565,180 | | Hamilton-Wentworth Region | 518,210,149 | 69.3371 | 35,931,180 | | 35,931,180 | 3,366,000+ | 10.3+ |
| 24,470,000 | 25,854,760 | 25,854,760 | | Board of Education - elementary | 381,148,996 | 73.9790 | 28,197,020 | | 28,197,020 | 2,342,260+ | 9.1+ |
| 22,847,840 | 22,171,890 | 22,171,890 | | - secondary | 381,148,996 | 54.3880 | 20,729,940 | | 20,729,940 | 1,441,950- | 6.5- |
| 8,651,230 | 9,250,440 | 9,250,440 | | Separate School Board - elementary | 137,061,153 | 73.9790 | 10,139,650 | | 10,139,650 | 889,210+ | 9.6+ |
| | | | | - secondary | 137,061,153 | 54.3880 | 7,454,490 | | 7,454,490 | 7,454,490+ | - |
| 123,205,229 | 130,406,101 | 130,523,250 | | | | | 143,408,310 | 2,562,170+ | 145,970,480 | 15,447,230+ | 11.8+ |
| | | | | Non-Residential | | | | | | | |
| 23,029,937 | 25,121,968 | 25,145,700 | | City of Hamilton | 274,103,364 | 98.7975 | 25,502,940 | 1,577,790+ | 27,080,730 | 1,935,030+ | 7.7+ |
| 18,732,130 | 20,129,170 | 20,129,170 | | Hamilton-Wentworth Region | 274,103,364 | 81.5731 | 22,359,450 | | 22,359,450 | 2,230,280+ | 11.1+ |
| 19,467,570 | 20,378,260 | 20,378,260 | | Board of Education - elementary | 257,095,557 | 87.0341 | 22,376,080 | | 22,376,080 | 1,997,820+ | 9.8+ |
| 14,197,350 | 13,704,860 | 13,704,860 | | - secondary | 257,095,557 | 63.9859 | 16,450,500 | | 16,450,500 | 2,745,640+ | 20.0+ |
| 1,113,570 | 1,320,940 | 1,320,940 | | Separate School - elementary | 17,007,807 | 87.0341 | 1,480,260 | | 1,480,260 | 159,320+ | 12.1+ |
| | | | | - secondary | 17,007,807 | 63.9859 | 1,088,260 | | 1,088,260 | 1,088,260+ | - |
| 76,540,557 | 80,655,198 | 80,678,930 | | | | | 89,257,490 | 1,577,790+ | 90,835,280 | 10,156,350+ | 12.6+ |
| | | | | Business | | | | | | | |
| 10,788,203 | 11,682,229 | 11,699,300 | | City of Hamilton | 126,872,395 | 98.7975 | 11,865,530 | 669,160+ | 12,534,690 | 835,390+ | 7.1+ |
| 8,773,290 | 9,365,310 | 9,365,310 | | Hamilton-Wentworth Region | 126,872,395 | 81.5731 | 10,349,370 | | 10,349,370 | 984,060+ | 10.5+ |
| 9,222,470 | 9,599,840 | 9,599,840 | | Board of Education - elementary | 120,426,545 | 87.0341 | 10,481,210 | | 10,481,210 | 881,370+ | 9.2+ |
| 6,649,400 | 6,376,330 | 6,376,330 | | - secondary | 120,426,545 | 63.9859 | 7,705,610 | | 7,705,610 | 1,329,280+ | 20.8+ |
| 416,800 | 495,950 | 495,950 | | Separate School Board - elementary | 6,445,850 | 87.0341 | 561,000 | | 561,000 | 65,050+ | 13.1+ |
| | | | | - secondary | 6,445,850 | 63.9859 | 412,440 | | 412,440 | 412,440+ | - |
| 35,850,163 | 37,519,659 | 37,536,730 | | | | | 41,375,160 | 669,160+ | 42,044,320 | 4,507,590+ | 12.0+ |
| 235,595,949 | 248,580,958 | 248,738,910 | | | | | 274,040,960 | 4,809,120+ | 278,850,080 | 30,111,170+ | 12.1+ |

City of Hamilton
Treasury
1987 COMPARATIVE STATEMENT OF ESTIMATES
REVENUE DETAIL
TAXATION

| Actual 1985 (1) | Actual 1986 (2) | Estimate 1986 (3) | Account Number (4) | Description (5) | | | Original Estimate 1987 (6) | Committee Adjustment Increase+ Decrease- (7) | Resultant Appropriation 1987 (6+7) (8) | Increase+ Decrease- over 1986 Estimate Amount (8-3) (9) | Increase+ Decrease- over 1986 Estimate Percent (9/3) (10) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Summary of Taxation | | | | | | | |
| | | | | Realty and Business | Assessment | Mills | | | | | |
| | | | | City of Hamilton | | | | | | | |
| 37,090,529 | 40,563,831 | 40,680,980 | 0302 | Residential | 518,210,149 | 83.9779 | 40,956,030 | 2,562,170+ | 43,518,200 | 2,837,220+ | 7.0+ |
| 33,818,140 | 36,804,197 | 36,845,000 | 0302 | Non-residential | 400,975,759 | 98.7975 | 37,368,470 | 2,246,950+ | 39,615,420 | 2,770,420+ | 7.5+ |
| 70,908,669 | 77,368,028 | 77,525,980 | | | | | 78,324,500 | 4,809,120+ | 83,133,620 | 5,607,640+ | 7.2+ |
| | | | | Hamilton-Wentworth Region | | | | | | | |
| 30,145,630 | 32,565,180 | 32,565,180 | | Residential | 518,210,149 | 69.3371 | 35,931,180 | | 35,931,180 | 3,366,000+ | 10.3+ |
| 27,505,420 | 29,494,480 | 29,494,480 | | Non-residential | 400,975,759 | 81.5731 | 32,708,820 | | 32,708,820 | 3,214,340+ | 10.9+ |
| 57,651,050 | 62,059,660 | 62,059,660 | | | | | 68,640,000 | | 68,640,000 | 6,580,340+ | 10.6+ |
| | | | | Education | | | | | | | |
| | | | | Board of Education | | | | | | | |
| | | | | Elementary | | | | | | | |
| 24,470,000 | 25,854,760 | 25,854,760 | | Residential | 381,148,996 | 73.9790 | 28,197,020 | | 28,197,020 | 2,342,260+ | 9.1+ |
| 28,690,040 | 29,978,100 | 29,978,100 | | Non-Residential | 377,522,102 | 87.0341 | 32,857,290 | | 32,857,290 | 2,879,190+ | 9.6+ |
| 53,160,040 | 55,832,860 | 55,832,860 | | | | | 61,054,310 | | 61,054,310 | 5,221,450+ | 9.4+ |
| | | | | Secondary | | | | | | | |
| 22,847,840 | 22,171,890 | 22,171,890 | | Residential | 381,148,996 | 54.3880 | 20,729,940 | | 20,729,940 | 1,441,950- | 6.5- |
| 20,846,750 | 20,081,190 | 20,081,190 | | Non-Residential | 377,522,102 | 63.9859 | 24,156,110 | | 24,156,110 | 4,074,920+ | 20.3+ |
| 43,694,590 | 42,253,080 | 42,253,080 | | | | | 44,886,050 | | 44,886,050 | 2,632,970+ | 6.2+ |
| | | | | Separate School Board | | | | | | | |
| | | | | Elementary | | | | | | | |
| 8,651,230 | 9,250,440 | 9,250,440 | | Residential | 137,061,153 | 73.9790 | 10,139,650 | | 10,139,650 | 889,210+ | 9.6+ |
| 1,530,370 | 1,816,890 | 1,816,890 | | Non-Residential | 23,453,657 | 87.0341 | 2,041,260 | | 2,041,260 | 224,370+ | 12.3+ |
| 10,181,600 | 11,067,330 | 11,067,330 | | | | | 12,180,910 | | 12,180,910 | 1,113,580+ | 10.1+ |
| | | | | Secondary | | | | | | | |
| | | | | Residential | 137,061,153 | 54.3880 | 7,454,490 | | 7,454,490 | 7,454,490+ | - |
| | | | | Non-Residential | 23,453,657 | 63.9859 | 1,500,700 | | 1,500,700 | 1,500,700+ | - |
| 10,181,660 | 11,067,330 | 11,067,330 | | | | | 8,955,190 | | 8,955,190 | 8,955,190+ | - |
| 235,595,949 | 248,580,958 | 248,738,910 | | | | | 274,040,960 | 4,809,120+ | 278,850,080 | 30,111,170+ | 12.1+ |

| Mill Rates | Residential | | Non-residential | |
|---|---|---|---|---|
| Municipal | | | | |
| City of Hamilton | 83.9779 | | 98.7975 | |
| Hamilton-Wentworth Region | 69.3371 | 153.3150 | 81.5731 | 180.3706 |
| Education | | | | |
| Elementary | | 73.9790 | | 87.0341 |
| Secondary | | 54.3880 | | 63.9859 |
| Total (Public and Separate Supporters) | | 281.6820 | | 331.3906 |

City of Hamilton
Treasury

**1987 COMPARATIVE STATEMENT OF ESTIMATES**
**SUMMARY OF EXPENDITURES**

| Actual 1985 (1) | Actual 1986 (2) | Estimate 1986 (3) | Description (4) | Original Estimate 1987 (5) | Council/ Committee Adjustment Increase+ Decrease- (6) | Resultant Appropriation 1987 (5+6) (7) | Increase+ Decrease- over 1986 Estimate Amount (7-3) (8) | Increase+ Decrease- over 1986 Estimate Percent (8/3) (9) |
|---|---|---|---|---|---|---|---|---|
| | | | **Departmental Budgets** | | | | | |
| | | | General Government | | | | | |
| 754,913 | 819,915 | 815,900 | Legislative | 885,060 | 42,920+ | 927,980 | 112,080+ | 13.7+ |
| 136,343 | 142,504 | 142,980 | Chief Administrative Office | 146,790 | 370- | 146,420 | 3,440+ | 2.4+ |
| 1,980,829 | 2,173,016 | 2,158,890 | Clerk | 2,283,840 | 31,730- | 2,252,110 | 93,220+ | 4.3+ |
| 2,216,054 | 2,345,867 | 2,405,380 | Treasury - Finance | 2,543,520 | 53,430- | 2,490,090 | 84,710+ | 3.5+ |
| 2,820,934 | 3,014,338 | 3,261,840 | - Systems and Data Processing | 3,395,520 | 341,910- | 3,053,610 | 208,230- | 6.4- |
| 248,346 | 268,840 | 260,230 | - Purchasing | 280,010 | 9,100- | 270,910 | 10,680+ | 4.1+ |
| (38,327) | (29,900) | (1,650) | - City Garage | | 1,200- | (1,200) | 450+ | 27.3+ |
| 5,247,007 | 5,599,145 | 5,925,800 | Total Treasury | 6,219,050 | 405,640- | 5,813,410 | 112,390- | 1.9- |
| 927,653 | 1,010,356 | 1,011,250 | Solicitor | 1,126,460 | 2,880- | 1,123,580 | 112,330+ | 11.1+ |
| 751,318 | 789,980 | 883,400 | Human Resources | 978,450 | 38,530- | 939,920 | 56,520+ | 6.4+ |
| 4,316,399 | 4,410,668 | 4,698,480 | Property | 5,019,710 | 194,000- | 4,825,710 | 127,230+ | 2.7+ |
| 8,259 | | | Airport - City's cost | | | | | |
| 409,678 | 425,980 | 448,260 | Architect | 476,640 | 8,300- | 468,340 | 20,080+ | 4.5+ |
| 1,592,680 | 2,412,541 | 2,545,530 | Central Utilities Plant | 2,487,630 | 6,360- | 2,481,270 | 64,260- | 2.5- |
| 1,333,303 | 1,464,401 | 1,475,600 | Planning - By Region | 1,590,440 | 68,250- | 1,522,190 | 46,590+ | 3.2+ |
| 117,208 | 99,979 | 125,770 | Hamilton-Scourge Project | 127,760 | 330- | 127,430 | 1,660+ | 1.3+ |
| 444,785 | 378,225 | 387,660 | Community Development | 409,500 | 118,950+ | 528,450 | 140,790+ | 36.3+ |
| 415,631 | 431,466 | 453,350 | Real Estate | 463,220 | | 463,220 | 9,870+ | 2.1+ |
| 2,330 | (45,786) | (16,100) | Central Services Garage | | 42,430- | (42,430) | 26,330- | |
| 18,438,336 | 20,112,390 | 21,056,770 | | 22,214,550 | 636,950- | 21,577,600 | 520,830+ | 2.5+ |
| | | | Protection to Persons and Property | | | | | |
| 20,298,240 | 20,952,452 | 21,610,120 | Fire | 23,142,920 | 550,700- | 22,592,220 | 982,100+ | 4.5+ |
| 2,721,219 | 3,019,475 | 3,124,390 | Building | 3,303,530 | 32,060- | 3,271,470 | 147,080+ | 4.7+ |
| 2,410,499 | 2,452,950 | 2,612,790 | Traffic - For City | 3,055,530 | 70,200- | 2,985,330 | 372,540+ | 14.3+ |
| 1,635,943 | 1,672,934 | 1,736,120 | - For Region | 1,851,050 | | 1,851,050 | 114,930+ | 6.6+ |
| 526,411 | 559,704 | 606,140 | School Crossing Guards | 649,860 | 3,970+ | 653,830 | 47,690+ | 7.9+ |
| 25,956,369 | 26,984,581 | 27,953,440 | | 30,151,840 | 648,990- | 29,502,850 | 1,549,410+ | 5.5+ |

City of Hamilton
Treasury

**1987 COMPARATIVE STATEMENT OF ESTIMATES**
**SUMMARY OF EXPENDITURES - Page 2**

| Actual 1985 (1) | Actual 1986 (2) | Estimate 1986 (3) | Description (4) | Original Estimate 1987 (5) | Council/ Committee Adjustment Increase+ Decrease- (6) | Resultant Appropriation 1987 (5+6) (7) | Increase+ Decrease- over 1986 Estimate Amount (7-3) (8) | Increase+ Decrease- over 1986 Estimate Percent (8/3) (9) |
|---|---|---|---|---|---|---|---|---|
| | | | **Departmental Budgets** - Continued | | | | | |
| | | | Public Works | | | | | |
| 12,459,567 | 13,154,812 | 12,744,680 | For City | 13,713,690 | 328,490- | 13,385,200 | 640,520+ | 5.0+ |
| 4,214,960 | 3,769,303 | 3,987,500 | For Region | 3,987,500 | | 3,987,500 | • | |
| 12,459,567 | 13,154,812 | 12,744,680 | | 13,713,690 | 328,490- | 13,385,200 | 640,520+ | 5.0+ |
| 3,196,181 | 3,289,483 | 3,435,700 | Local Roads and Engineering - By Region | 3,544,400 | 9,070- | 3,535,330 | 99,630+ | 2.9+ |
| | | | Recreation and Cultural Services | | | | | |
| 2,191,697 | 2,412,893 | 2,489,330 | Cemeteries | 2,601,530 | 61,000- | 2,540,530 | 51,200+ | 2.1+ |
| 6,118,952 | 6,725,007 | 6,632,030 | Parks | 7,719,540 | 701,100- | 7,018,440 | 386,410+ | 5.8+ |
| 5,567,376 | 6,005,102 | 6,287,360 | Recreation | 6,929,960 | 363,420- | 6,566,540 | 279,180+ | 4.4+ |
| 654,527 | 694,899 | 814,010 | Culture | 895,410 | 41,440- | 853,970 | 39,960+ | 4.9+ |
| 14,532,552 | 15,837,901 | 16,222,730 | | 18,146,440 | 1,166,960- | 16,979,480 | 756,750+ | 4.7+ |
| 74,583,005 | 79,379,167 | 81,413,320 | Total Departmental Budgets | 87,770,920 | 2,790,460- | 84,980,460 | 3,567,140+ | 4.4+ |
| | | | Other Budgets | | | | | |
| 715,897 | 724,964 | 726,000 | Grants, Receptions and Public Events | 750,000 | | 750,000 | 24,000+ | 3.3+ |
| 9,703,600 | 11,558,380 | 11,558,380 | Provision for Debt Charges | 13,510,390 | | 13,510,390 | 1,952,010+ | 16.9+ |
| 5,392,300 | 5,443,670 | 5,443,670 | Capital Projects Financed From Current Funds | 5,498,000 | 18,000+ | 5,516,000 | 72,330+ | 1.3+ |
| 5,725,947 | 4,890,655 | 1,533,360 | Provision For Reserves | 1,657,890 | | 1,657,890 | 124,530+ | 8.1+ |
| | | | Financial - Employee Benefits - Other | | | | | |
| 106,186 | 18,284 | 21,960 | Present Employees | 22,470 | | 22,470 | 510+ | 2.3+ |
| 162,109 | 208,273 | 188,690 | Pensioners | 256,160 | | 256,160 | 67,470+ | 35.8+ |
| 268,295 | 226,557 | 210,650 | | 278,630 | | 278,630 | 67,980+ | 32.3+ |

City of Hamilton
Treasury

**1987 COMPARATIVE STATEMENT OF ESTIMATES**
**SUMMARY OF EXPENDITURES - Page 3**

| Actual 1985 (1) | Actual 1986 (2) | Estimate 1986 (3) | Description (4) | Original Estimate 1987 (5) | Council/ Committee Adjustment Increase+ Decrease- (6) | Resultant Appropriation 1987 (5+6) (7) | Increase+ Decrease- over 1986 Estimate Amount (7-3) (8) | Increase+ Decrease- over 1986 Estimate Percent (8/3) (9) |
|---|---|---|---|---|---|---|---|---|
| | | | **Other Budgets** - Continued | | | | | |
| | | | Financial - Continued | | | | | |
| 2,852,115 | 2,685,878 | 2,516,650 | Financial - Various | 2,486,200 | 7,570+ | 2,493,770 | 22,880- | .9- |
| | | | Financial - Contingency | 1,350,000 | 700,000+ | 2,050,000 | 2,050,000+ | |
| 3,120,410 | 2,912,435 | 2,727,300 | Total Financial | 4,114,830 | 707,570+ | 4,822,400 | 2,095,100+ | |
| 4,733,158 | 4,994,382 | 4,907,640 | Miscellaneous - Other | 5,174,280 | 374,190- | 4,800,090 | 107,550- | 2.2- |
| 29,391,312 | 30,524,486 | 26,896,350 | Total Other Budgets | 30,705,390 | 351,380+ | 31,056,770 | 4,160,420+ | 15.5+ |
| | | | **Local Boards** | | | | | |
| | | | City's Contribution | | | | | |
| 8,620,717 | 8,988,473 | 9,009,220 | Library | 9,391,950 | 34,540- | 9,357,410 | 348,190+ | 3.9+ |
| 1,444,153 | 1,585,795 | 2,154,570 | Hamilton Entertainment and Convention Facilities Inc. | 2,432,570 | 91,400- | 2,341,170 | 186,600+ | 8.7+ |
| 10,064,870 | 10,574,268 | 11,163,790 | Total Local Boards - City's Contribution | 11,824,520 | 125,940- | 11,698,580 | 534,790+ | 4.8+ |
| 114,039,187 | 120,477,921 | 119,473,460 | Total Expenditures for the City of Hamilton | 130,300,830 | 2,565,020- | 127,735,810 | 8,262,350+ | 6.9+ |

City of Hamilton
Treasury

**1987 COMPARATIVE STATEMENT OF ESTIMATES**
**SUMMARY OF EXPENDITURES** - Page 4

| Actual 1985 (1) | Actual 1986 (2) | Estimate 1986 (3) | Account Number (4) | Description (5) | Original Estimate 1987 (6) | Committee Adjustment Increase+ Decrease- (7) | Resultant Appropriation 1987 (6 + 7) (8) | Increase+ Decrease- over 1986 Estimate Amount (8-3) (9) | Increase+ Decrease- over 1986 Estimate Percent (9/3) (10) |
|---|---|---|---|---|---|---|---|---|---|
| | | | 0380 | **REGIONAL COUNCIL AND EDUCATIONAL BOARDS** | | | | | |
| | | | | **Regional Municipality of Hamilton-Wentworth** | | | | | |
| | | | 01 | Municipal Contribution | | | | | |
| 57,587,719 | 61,996,311 | 61,996,310 | 46 | Levy | 68,513,580 | | 68,513,580 | 6,517,270+ | 10.5+ |
| 63,331 | 63,350 | 63,350 | | - prior year's underlevy | 126,420 | | 126,420 | 63,070+ | 99.6+ |
| 57,651,050 | 62,059,661 | 62,059,660 | | | 68,640,000 | | 68,640,000 | 6,580,340+ | 10.6+ |
| 3,312,520 | 3,444,230 | 3,444,230 | 49 | Payments in lieu of taxes | 3,777,980 | | 3,777,980 | 333,750+ | 9.7+ |
| 1,274,930 | 1,325,410 | 1,325,410 | 50 | Telephones and telegrams | 1,377,640 | | 1,377,640 | 12,230+ | .9+ |
| 258,010 | 252,280 | 252,280 | 51 | McMaster University | 374,430 | | 374,430 | 122,150+ | 48.4+ |
| 150,270 | 141,130 | 141,130 | 52 | Mohawk College | 149,620 | | 149,620 | 8,490+ | 6.0+ |
| 76,900 | 77,470 | 77,470 | 53 | Hospitals | 115,270 | | 115,270 | 37,800+ | 48.8+ |
| 7,630 | 8,520 | 8,520 | 54 | Correctional institutions | 12,870 | | 12,870 | 4,350+ | 51.1+ |
| 62,731,310 | 67,308,701 | 67,308,700 | | | 74,447,810 | | 74,447,810 | 7,139,110+ | 10.6+ |
| 963,292 | 1,007,623 | 515,020 | 48 | Supplementary taxes | 748,500 | | 748,500 | 233,480+ | 45.3+ |
| 372,148 | 420,207 | 373,680 | 55 | Local improvements | 442,200 | | 442,200 | 68,520+ | 18.3+ |
| 30,083 | 30,010 | 30,080 | 56 | Sewer rates | 30,010 | | 30,010 | 70- | .2- |
| 64,096,833 | 68,766,541 | 68,227,480 | | | 75,668,520 | | 75,668,520 | 7,441,040+ | 10.9+ |

City of Hamilton
Treasury

**1987 COMPARATIVE STATEMENT OF ESTIMATES**
**SUMMARY OF EXPENDITURES** - Page 5

| Actual 1985 (1) | Actual 1986 (2) | Estimate 1986 (3) | Account Number (4) | Description (5) | Original Estimate 1987 (6) | Committee Adjustment Increase+ Decrease- (7) | Resultant Appropriation 1987 (6 + 7) (8) | Increase+ Decrease- over 1986 Estimate Amount (8-3) (9) | Increase+ Decrease- over 1986 Estimate Percent (9/3) (10) |
|---|---|---|---|---|---|---|---|---|---|
| | | | 0380 | **REGIONAL COUNCIL AND EDUCATIONAL BOARDS** - Continued | | | | | |
| | | | | **Board of Education** | | | | | |
| | | | 03 | Municipal Contribution | | | | | |
| 53,103,026 | 55,772,112 | 55,772,110 | 46 | Levy - elementary | 60,946,640 | | 60,946,640 | 5,174,530+ | 9.3+ |
| 57,021 | 60,745 | 60,750 | | - prior years' underlevy | 107,670 | | 107,670 | 46,920+ | 77.2+ |
| 53,160,047 | 55,832,857 | 55,832,860 | | | 61,054,310 | | 61,054,310 | 5,221,450+ | 9.4+ |
| 43,645,223 | 42,205,063 | 42,205,060 | 47 | Levy - secondary | 44,799,980 | | 44,799,980 | 2,594,920+ | 6.1+ |
| 49,359 | 48,014 | 48,020 | | - prior years' underlevy | 86,070 | | 86,070 | 38,050+ | 79.2+ |
| 43,694,582 | 42,253,077 | 42,253,080 | | | 44,886,050 | | 44,886,050 | 2,632,970+ | 6.2+ |
| 1,618,347 | 1,592,561 | 861,190 | 48 | Supplementary taxes | 1,182,960 | | 1,182,960 | 321,770+ | 37.4+ |
| 1,900,831 | 1,898,918 | 1,976,860 | 49 | Payment in lieu of taxes | 1,981,090 | | 1,981,090 | 4,230+ | .2+ |
| 2,213,590 | 2,362,879 | 2,328,710 | 50 | Telephones and telegrams | 2,481,090 | | 2,481,090 | 152,380+ | 6.5+ |
| 102,587,397 | 103,940,292 | 103,252,700 | | | 111,585,500 | | 111,585,500 | 8,332,800+ | 8.1+ |
| | | | | **Hamilton-Wentworth Roman Catholic Separate School Board** | | | | | |
| | | | 04 | Municipal Contribution | | | | | |
| 10,181,603 | 11,067,330 | 11,067,330 | 46 | Levy | 21,136,100 | | 21,136,100 | 10,068,770+ | 91.0+ |
| 170,124 | 179,694 | 90,540 | 47 | Supplementary taxes | 133,500 | | 133,500 | 42,960+ | 47.4+ |
| 199,820 | 214,262 | 207,810 | 49 | Payment in lieu of taxes | 223,530 | | 223,530 | 15,720+ | 7.6+ |
| 10,551,547 | 11,461,286 | 11,365,680 | | | 21,493,130 | | 21,493,130 | 10,127,450+ | 89.1+ |
| 177,235,777 | 184,168,119 | 182,845,860 | | Total Regional Council and Educational Boards | 208,747,150 | | 208,747,150 | 25,901,290+ | 14.2+ |
| 291,274,964 | 304,646,040 | 302,319,320 | | **Total Expenditures** | 339,047,980 | 2,565,020- | 336,482,960 | 34,163,640+ | 11.3+ |

# SUMMARY OF THE

# 1987-1991

# CAPITAL PROGRAM

CITY OF HAMILTON

REPORT OF THE EXECUTIVE COMMITTEE

To the Council of The Corporation of the City of Hamilton:

The Executive Committee presents its SECOND Report and respectfully recommends:

1. That the debt charges shall not exceed 15% of the estimated adjusted municipal levy for this Capital Budget.

2. That the policy established in 1982, whereby any unexpended portion of the municipal contribution to a Local Board be placed in a reserve for capital projects for that Board, should be continued in 1987 and subsequent years to the extent that only adequate reserves are accumulated by the Board (as opposed to excessive reserves) and beyond this point such funds may be allocated to other areas requiring Local Board funding including any annual shortfall (amount required in excess of the municipal contribution).

3. That the employment impact of each project be given consideration.

4. With specific reference to the "Pay-As-You-Go" policy, the six mill capital levy continue on the understanding that the expenditure program for the Reconstruction of Roadways, Abutting Sidewalks and other Sidewalks - Local Roads, be given first priority of the annual financing from this source. The balance of this six mill levy will be assigned to finance such other capital projects as directed by City Council.

5. That where the construction specifications of a capital project go beyond the normal requirements of the City of Hamilton as a result of financial involvement with outside groups such as institutions, private sector corporations, individuals, or other groups, that such outside contribution be in the form of a firm commitment before City Council is requested to confirm the gross cost of the project and the financial contribution of the City.

6. That this Capital Budget Program be endorsed and forwarded to City Council for approval, for submission to and consideration by the Ontario Municipal Board, through the Regional Council.

The Executive Committee is of the opinion that the projects contained in this Capital Budget are within the financial capabilities of the City and represent a balanced program for the future planning and development of the City.

**Note:** The recommendations of the Executive Committee were approved by City Council on January 27, 1987.

Respectfully submitted

J.J. Schatz, Secretary
1987 January 27

MAYOR R. M. MORROW
CHAIRMAN, EXECUTIVE COMMITTEE

City of Hamilton
Treasury

City Hall, Hamilton, Ontario
1987 January 2

His Worship the Mayor
and Members of City Council

On behalf of the Executive Committee, it is with pleasure that I present to you the final Capital Budget for the five year period 1987 to 1991 inclusive, for approval by the City Council Tuesday, January 27, 1987. The Committee should be commended for the manner in which it approached the finalization of the thirty-third consecutive Capital Budget, particularly in view of the fact this is the first year it has assumed Capital Budget responsibility.

The Committee in recommending this Capital Budget has continued the policy of attempting to control capital expenditures, and also ensure the City has the financial capability to provide the physical, social and cultural facilities necessary to the progress of the City of Hamilton.

They were also guided by the precepts established in prior years and the policies established by City Council, which are:

1. That the projects have a high priority rating either to provide proper physical facilities or to provide added facilities for the social needs of the community.

2. That the employment impact of each project be given consideration.

3. That the "Pay-As-You-Go" philosophy should be encouraged and every effort should be made to restrict capital borrowing wherever possible.

4. That the City continue the self-imposed policy that the debt charges in any one year will not exceed 15% of the adjusted municipal levy.

The Committee undertook a review of the projects submitted to them by the various Standing Committees and Local Boards in order to establish the projects on a priority basis. The Committee carefully analyzed any requests for increased costs to projects contained in the 1986-1990 Capital Budget and new projects being submitted for the first time and were successful in reducing this budget, for consideration of City Council.

The municipal services included in this Capital Budget are shown on the following page analyzed by function and in summary amounts to be financed.

## ANALYSIS BY FUNCTION AND FINANCING SOURCES
(Compared with the 1986-1990 Capital Budget Final Statistics)

| Function (1) | Net Remaining Expenditures to be Financed Amount (000's) 1986-1990 (2) | Amount (000's) 1987-1991 (3) | Percentage Municipal Portion 1986-1990 (4) | Percentage Municipal Portion 1987-1991 (5) |
|---|---|---|---|---|
| **MUNICIPAL GENERAL** | | | | |
| General Government | 5,682 | 5,936 | 6.9% | 6.1% |
| Protection to Persons and Property | 2,855 | 1,550 | 3.5% | 1.6% |
| Transportation Services | 35,258 | 43,373 | 42.9% | 44.5% |
| Environmental Services | 1,449 | 3,443 | 1.8% | 3.5% |
| Recreation and Cultural Services | 32,330 | 26,229 | 26.0% | 26.9% |
| Planning and Development | 8,073 | 9,442 | 9.8% | 9.7% |
| General Contingency | 7,500 | 7,500 | 9.1% | 7.7% |
| **Total Municipal General** | **82,147** | **97,473** | **100.0%** | **100.0%** |
| Self-Sustaining | | | | |
| Transportation Services | | | | |
| Local Improvements - Owner's Share | 1,481 | 1,657 | | |
| **Grand Total** | **83,628** | **99,130** | | |
| To be financed as follows: | | | | |
| 1. Debentures | 41,801 | 50,026 | | |
| 2. 6 Mill Capital Levy | 28,402 | 28,639 | | |
| 3. Reserves | 13,425 | 20,465 | | |
| **Total as above** | **83,628** | **99,130** | | |

Note: In general terms, the 1987-1991 Capital Budget contains funding for "hard" and "soft" services on approximately a 50%-50% basis.

For your information, the statement below, under Column (5), provides you with the debt charges as a percentage of the estimated adjusted municipal levy. You will note that in each year, the percentage is less than the self-imposed limit of 15%.

**SUMMARY OF DEBT CHARGES AND PERCENTAGES TO LEVY AND DEBT**
**(000's)**

| Year | Total City Annual Debt Charges | | Percentage of Adjusted Municipal Levy Required for Debt Charges | | Debt | |
|---|---|---|---|---|---|---|
| | Based on Original Submissions | Approved by City Council | Based on Original Submissions | Approved by City Council | Based on Original Submissions | Approved by City Council |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 1987 | 13,027 | 13,214 | 12.9% | 13.1% | 17,160 | 2,403 |
| 1988 | 15,495 | 13,214 | 14.7 | 12.5 | 13,246 | 13,005 |
| 1989 | 17,305 | 14,990 | 15.6 | 13.5 | 14,012 | 8,635 |
| 1990 | 19,332 | 16,104 | 16.6 | 13.8 | 11,107 | 12,816 |
| 1991 | 20,830 | 17,892 | 17.0 | 14.6 | 7,356 | 11,510 |
| | 85,989 | 75,414 | | | 62,881 | 48,369 |
| 1992 | 21,077 | 18,844 | 16.4% | 14.7% | | |

It should be noted that while the Committee is recommending that debt charges do not exceed 15% of the adjusted municipal levy, this Capital Budget contains provisions for new projects, and a contingency allowance of $1,500,000 in each of the years of the Capital Budget. You will note at the same time, however, that annual debt charges will be increasing (except in the year 1988 - note Column (3), Page 50.)

While City Council has been able to reduce debt charges to levy to below the City policy parameter of 15%, the Corporation still has to be conscious of the total debenture charges as forecasted which amounts to nearly $18 million per annum by the year 1991. To allow the five year period 1987-1991 to come in under 15% in each year, several projects have been recommended for deletion and several other projects have had their project start date extended beyond the dates requested by Standing Committees.

The following paragraphs outline the status of some of the projects:

a) **Project for which additional costs are not included:**

(i) **Ivor Wynne Stadium**

No consideration has been given to providing any additional amounts beyond the $2 million previously approved until City Council has dealt with the question of expanding the present facility or construction of a new stadium.

b) **A Major Project:**

(i) **Waterfront Project**

This project including the Crystal Palace has been entered in this Capital Budget in the gross cost of $38.3 million, $3.3 million of which is to be financed from public subscription, $5 million from the City of Hamilton, with the balance of $30 million to be equally shared with the Federal and Provincial Governments. This project has been included on the basis of a 1988 construction start, with a six year construction period indicating a completion date of 1993. Accordingly, O.M.B. debenturing authority will not be requested in 1987.

c) Other Pertinent Information:

(i) Victor K. Copps Trade Centre/Arena (Copps Coliseum)

This project is quoted in this budget at a total cost of $42.7 million with final debenturing at $13.7 million. As has been stated before, this project is within budget, completed on time, with about one-third of the total cost to be debentured - a remarkable achievement. While this facility opened November 1985, all construction phases will not be totally completed until later in 1987.

(ii) Planning and Development

Two new programs known as the Commercial Improvement Program and the Industrial Revitalization Program have been entered in the Capital Budget this year at a gross cost of $2.5 million and $2 million respectively, with construction to start in 1987.

(iii) Road Reconstruction Program

It is to be noted that the amounts included in this budget do not include any provision for the cost of underground wiring as was proposed by City Council in 1983.

It should also be noted that the funds included in this budget are for local roads only. Arterial or Regional roads are the responsibility of the Regional Municipality of Hamilton-Wentworth and therefore are not provided in this budget.

(iv) Major Maintenance to Civic Buildings

In view of extensive renovations required to various City buildings in the next five years, $250,000 per annum for the first four years and $300,000 in 1991, totalling $1,300,000, has been included in this budget. The City Architect has been requested to include these renovations into a systematic program.

(v) City Hall Extension

This project has been referred to Regional Council for consideration in its accommodation requirements of 1991, the year their lease expires.

c) **Other Pertinent Information:** - continued

**(vi) Replacement of Traffic Operations Centre**

This project with an estimated cost of $1,500,000, construction start date 1988, has been entered for the first time in this Capital Budget. Fifty percent of this total cost is anticipated to be funded from the Regional Municipality of Hamilton-Wentworth. The final arrangements on both the construction and the financing with the Region will be finalized and negotiated during 1987.

**(vii) Enclaves Clearance**

Previous Capital Budgets have limited expenditures to the funds available. This Budget includes gross expenditures for this project of $3 million, $1,350,000 of which is to be debentured.

**(viii) Operating Costs**

While this Capital Budget indicates the City would have the financial capability to finance the debt charges related to this Capital Program within the self-imposed limits, it also includes, for information purposes, the estimated annual operating cost for each project after construction, in accordance with the policy established by City Council.

**(ix) Employment Statistics**

Relative to the request of City Council in 1983, the employment impact of each project was considered. Committee members were supplied with employment statistics relative to each project reviewed.

**(x) City of Hamilton to Host the Ontario Summer Games in 1988**

Capital costs which may be associated with these games have not been fully provided for in this budget.

**(xi) Commonwealth Games - 1994**

City officials are vigorously pursuing the honour of hosting these games in 1994. If the City is successful, there may be capital costs associated with these games which have not been provided for in this budget.

The Committee recommends for City Council approval:

1. That the debt charges shall not exceed 15% of the estimated adjusted municipal levy for this Capital Budget.

2. That the policy established in 1982, whereby any unexpended portion of the municipal contribution to a Local Board be placed in a reserve for capital projects for that Board, should be continued in 1987 and subsequent years to the extent that only adequate reserves are accumulated by the Board (as opposed to excessive reserves) and beyond this point such funds may be allocated to other areas requiring Local Board funding including any annual shortfall (amount required in excess of the municipal contribution).

3. That the employment impact of each project be given consideration.

4. With specific reference to the "Pay-As-You-Go" policy, the six mill capital levy continue on the understanding that the expenditure program for the Reconstruction of Roadways, Abutting Sidewalks and other Sidewalks - Local Roads, be given first priority of the annual financing from this source. The balance of this six mill levy will be assigned to finance such other capital projects as directed by City Council.

5. That where the construction specifications of a capital project go beyond the normal requirements of the City of Hamilton as a result of financial involvement with outside groups such as institutions, private sector corporations, individuals, or other groups, that such outside contribution be in the form of a firm commitment before City Council is requested to confirm the gross cost of the project and the financial contribution of the City.

6. That this Capital Budget Program be endorsed and forwarded to City Council for approval, for submission to and consideration by the Ontario Municipal Board, through the Regional Council.

The Executive Committee is of the opinion that the projects contained in this Capital Budget are within the financial capabilities of the City and represent a balanced program for the future planning and development of the City.

Respectfully submitted

E. C. Matthews, Treasurer

CAPITAL BUDGET PROGRAM 1987 - 1991
ESTIMATED SCHEDULE, COST AND FINANCING OF PROJECTS
AS AT JAN 27, 1987
(000'S)
*** S U M M A R Y ***

| | | DESCRIPTION | ********* F I N A N C I N G ******** GROSS COST | SUBSIDIES AND OTHER | PREVIOUSLY OBTAINED | 1992 & AFTER | 1987-1991 | ***** ANALYSIS OF REQUIREMENTS 1987 TO 1991 ********* AUTHOR-IZED | CONTEM PLATED | 1987 | 1988 | 1989 | 1990 | 1991 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| CONTROL 0 | | MUNICIPAL GENERAL | | | | | | | | | | | | |
| SECTION 01 | | GENERAL GOVERNMENT | | | | | | | | | | | | |
| | 010 | GENERAL ADMINISTRATION | 7,336 | | 1,400 | | 5,936 | 150 | 5,786 | 1,223 | 1,492 | 765 | 508 | 1,948 |
| | | TOTAL SECTION 01 | 7,336 | | 1,400 | | 5,936 | 150 | 5,786 | 1,223 | 1,492 | 765 | 508 | 1,948 |
| SECTION 03 | | PROTECTION TO PERSONS AND PROPERTY | | | | | | | | | | | | |
| | 033 | FIRE DEPARTMENT | 3,100 | | | 1,550 | 1,550 | | 1,550 | | | | 1,550 | |
| | | TOTAL SECTION 03 | 3,100 | | | 1,550 | 1,550 | | 1,550 | | | | 1,550 | |
| SECTION 04 | | TRANSPORTATION SERVICES | | | | | | | | | | | | |
| | 040 | DEPARTMENT OF TRANSPORTATION | 48,468 | 15,725 | 80 | | 32,663 | | 32,663 | 5,608 | 6,500 | 6,725 | 7,030 | 6,800 |
| | 041 | LOCAL IMPROVEMENTS - CITY'S SHARE | 2,110 | 740 | | 260 | 1,110 | | 1,110 | | 330 | 260 | 260 | 260 |
| | 043 | PARKING AUTHORITY | 9,600 | | | | 9,600 | 6,600 | 3,000 | 7,600 | 100 | 1,000 | 450 | 450 |
| | | TOTAL SECTION 04 | 60,178 | 16,465 | 80 | 260 | 43,373 | 6,600 | 36,773 | 13,208 | 6,930 | 7,985 | 7,740 | 7,510 |
| SECTION 05 | | ENVIRONMENTAL SERVICES | | | | | | | | | | | | |
| | 051 | DEPARTMENT OF PUBLIC WORKS | 3,693 | 250 | | | 3,443 | | 3,443 | 68 | 490 | 2,377 | 508 | |
| | | TOTAL SECTION 05 | 3,693 | 250 | | | 3,443 | | 3,443 | 68 | 490 | 2,377 | 508 | |
| SECTION 06 | | RECREATION AND CULTURAL SERVICES | | | | | | | | | | | | |
| | 060 | DEPARTMENT OF CULTURE & RECREATION | 14,985 | | | 660 | 14,325 | 6,605 | 7,720 | 450 | 6,605 | 990 | 330 | 5,950 |
| | 061 | PARKS DIVISION | 40,558 | 33,300 | 600 | | 6,658 | 150 | 6,508 | 150 | 928 | | 4,580 | 1,000 |
| | 062 | VICTOR K. COPPS TRADE CENTRE/ARENA | 42,700 | 14,975 | 26,367 | | 1,358 | | 1,358 | | | 1,358 | | |
| | 063 | VICTOR K. COPPS TRADE CENTRE/ARENA-CENTRAL UTILITIES | 587 | | | | 587 | | 587 | 367 | 109 | 87 | 24 | |
| | 064 | HAMILTON & SCOURGE | 50 | | 50 | | | | | | | | | |
| | 066 | HAMILTON PUBLIC LIBRARY BOARD | 1,917 | 595 | | | 1,322 | | 1,322 | 769 | 318 | 55 | 145 | 35 |
| | 067 | HAMILTON PLACE | 1,360 | | | | 1,360 | | 1,360 | 485 | 175 | | | 700 |
| | 068 | H.E.C.F.I.-CORPORATE | 702 | | 83 | | 619 | | 619 | 280 | 339 | | | |
| | | TOTAL SECTION 06 | 102,859 | 48,870 | 27,100 | 660 | 26,229 | 6,755 | 19,474 | 2,501 | 8,474 | 2,490 | 5,079 | 7,685 |
| SECTION 07 | | PLANNING AND DEVELOPMENT | | | | | | | | | | | | |
| | 070 | PLANNING DEPARTMENT | 3,000 | 1,650 | | | 1,350 | | 1,350 | | | | 1,350 | |
| | 071 | HAMILTON CONVENTION CENTRE | 833 | | | | 833 | | 833 | 288 | 75 | 250 | 120 | 100 |
| | 072 | COMMUNITY DEVELOPMENT DEPARTMENT | 9,709 | 2,450 | | | 7,259 | 200 | 7,059 | 380 | 1,729 | 2,150 | 2,000 | 1,000 |
| | | TOTAL SECTION 07 | 13,542 | 4,100 | | | 9,442 | 200 | 9,242 | 668 | 1,804 | 2,400 | 3,470 | 1,100 |
| SECTION 09 | | CONTINGENCY | | | | | | | | | | | | |
| | 090 | GENERAL CONTINGENCY | 7,500 | | | | 7,500 | | 7,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| | | TOTAL SECTION 09 | 7,500 | | | | 7,500 | | 7,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| | | TOTAL CONTROL 0 | 198,208 | 69,685 | 28,580 | 2,470 | 97,473 | 13,705 | 83,768 | 19,168 | 20,690 | 17,517 | 20,355 | 19,743 |

CAPITAL BUDGET PROGRAM 1987 - 1991
ESTIMATED SCHEDULE, COST AND FINANCING OF PROJECTS
AS AT JAN 27, 1987
(000'S)
*** S U M M A R Y ***

| DESCRIPTION | ********* F I N A N C I N G ********* GROSS COST | SUBSIDIES AND OTHER | PREVIOUSLY OBTAINED | 1992 & AFTER | 1987-1991 | ***** ANALYSIS OF REQUIREMENTS 1987 TO 1991 ********* AUTHOR-IZED | CONTEM PLATED | 1987 | 1988 | 1989 | 1990 | 1991 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| CONTROL 1 PROCEEDS FROM SECTION 15 CAPITAL LEVY AND RESERVE FUNDS | | | | | | | | | | | | |
| 150 CAPITAL LEVY | | 27,857 | 782 | | 28,639 | 782 | 27,857 | 6,298 | 5,544 | 5,571 | 5,599 | 5,627 |
| 152 RESERVE FUNDS | | 20,465 | | | 20,465 | | 20,465 | 10,467 | 2,141 | 3,311 | 1,940 | 2,606 |
| TOTAL SECTION 15 | | 48,322 | 782 | | 49,104 | 782 | 48,322 | 16,765 | 7,685 | 8,882 | 7,539 | 8,233 |
| TOTAL CONTROL 1 | | 48,322 | 782 | | 49,104 | 782 | 48,322 | 16,765 | 7,685 | 8,882 | 7,539 | 8,233 |
| CONTROL (0) MINUS CONTROL (1) | 198,208 | 118,007 | 29,362 | 2,470 | 48,369 | 12,923 | 35,446 | 2,403 | 13,005 | 8,635 | 12,816 | 11,510 |
| CONTROL 2 SELF-SUSTAINING SECTION 21 TRANSPORTATION SERVICES | | | | | | | | | | | | |
| 210 LOCAL IMPROVEMENTS-OWNERS' SHARE | 2,727 | 850 | | | 220 | 1,657 | 777 | 880 | 777 | 220 | 220 | 220 | 220 |
| TOTAL SECTION 21 | 2,727 | 850 | | | 220 | 1,657 | 777 | 880 | 777 | 220 | 220 | 220 | 220 |
| TOTAL CONTROL 2 | 2,727 | 850 | | | 220 | 1,657 | 777 | 880 | 777 | 220 | 220 | 220 | 220 |
| TOTAL CONTROLS (0-1+2) - CITY | 200,935 | 118,857 | 29,362 | 2,690 | 50,026 | 13,700 | 36,326 | 3,180 | 13,225 | 8,855 | 13,036 | 11,730 |

The following schedules provide details on sources of funding of capital projects, longer-term considerations, and other pertinent statistical information:

Schedule 1 - Statement of Proposed Capital Projects to be Financed from Various Reserves and Reserve Funds - Pages 1-3
Schedule 2 - Statement of Proposed Allocation of the 6 Mill Capital Levy
Schedule 3 - Statement of Proposed Capital Projects to be Financed by Debentures - Pages 1-2
Schedule 4 - Capital Projects for which approval of the Ontario Municipal Board will be requested in each of the Years 1987 to 1991 inclusive - Pages 1-3
Schedule 5 - Approval Process for Capital Budget and Capital Projects
Schedule 6 - Estimated Cost and Financing of Projects for Consideration in the Years 1992 and After, Pages 1-3
Schedule 7 - Gross Debenture Debt (Exclusive of Board of Education and Region) 1977 to 1991
Schedule 8 - Analysis of Gross Debenture Debt (Exclusive of Board of Education and Region) 1977 to 1991
Schedule 9 - Debenture Principal and Interest (Exclusive of Board of Education and Region) 1977 to 1991
Schedule 10 - Analysis of Debenture Principal and Interest (Exclusive of Board of Education and Region) 1977 to 1991

The figures presented in these schedules are based on the following assumptions:

| | | |
|---|---|---|
| Population | - Increase per annum | .50 per cent |
| Assessment | - Increase per annum | .50 per cent |
| Tax Levy | - Increase per annum Municipal | 5.00 per cent |
| Interest Rates | - Per annum - Local Improvements | 11.00 per cent |
| | - Other Municipal Projects | 11.00 per cent |
| Term of Debentures | - City's Share of Local and Municipal Services | 15 years |
| | - Other Municipal Projects | 10 years |

**STATEMENT OF PROPOSED CAPITAL PROJECTS TO BE FINANCED FROM VARIOUS RESERVES AND RESERVE FUNDS**
**(000'S)**

| FINANCING (1) | PROJECT DESCRIPTION (2) | PROJECT START-FINISH (3) | PAGE NUMBER (4) | 1987 (5) | 1988 (6) | 1989 (7) | 1990 (8) | 1991 (9) | TOTAL (10) | |
|---|---|---|---|---|---|---|---|---|---|---|
| * RESERVE FOR CAPITAL PROJECTS | CAPITAL CONSTRUCTION GRANT - HAMILTON SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS | 1987-1991 | 1 | 139 | 34 | 82 | | 298 | 553 | |
| | TREASURY DEPARTMENT - COMPUTER SOFTWARE | 1987-1991 | 1 | | | 150 | 175 | 200 | 525 | (1) |
| | RELOCATION EXPENSES - HUMAN RESOURCES CENTRE | 1987-1987 | 2 | 51 | | | | | 51 | |
| | ENERGY CONSERVATION PROJECTS | 1988-1991 | 2 | | 50 | 50 | 50 | 50 | 200 | (1) |
| | MAJOR MAINTENANCE TO CIVIC BUILDINGS | 1987-1991 | 2/3 | 250 | | 250 | 250 | 300 | 1,050 | (1) |
| | CONSTRUCTION COSTS FOR ACCOMMODATION REQUIREMENTS - CITY HALL | 1989-1990 | 3 | | | 33 | | | 33 | (1) |
| | RECONSTRUCTION OF ROADWAYS, ABUTTING SIDEWALKS AND OTHER SIDEWALKS - LOCAL ROADS | 1989-1991 | 6 | | | 404 | | 423 | 827 | (1) |
| | CENTRAL UTILITIES PLANT - NEW EQUIPMENT | 1989-1989 | 17 | | | 87 | | | 87 | |
| | FACADE IMPROVEMENT PROGRAMME | 1987-1990 | 25 | 300 | 300 | 200 | | | 800 | |
| | TOTAL RESERVE FOR CAPITAL PROJECTS | | | 740 | 384 | 1,256 | 475 | 1,271 | 4,126 | |
| * RESERVE FOR CITY'S SHARE OF SERVICES THROUGH UNSUBDIVIDED LAND | 1987-1991 PROGRAMME - CITY'S SHARE OF SERVICES - ROADS, CURBS AND SIDEWALKS THROUGH UNSUBDIVIDED LAND | 1987-1991 | 6/7 | 750 | 750 | 750 | 750 | 750 | 3,750 | |

STATEMENT OF PROPOSED CAPITAL PROJECTS TO BE FINANCED FROM VARIOUS RESERVES AND RESERVE FUNDS
(000'S)

| FINANCING (1) | PROJECT DESCRIPTION (2) | PROJECT START-FINISH (3) | PAGE NUMBER (4) | 1987 (5) | 1988 (6) | 1989 (7) | 1990 (8) | 1991 (9) | TOTAL (10) |
|---|---|---|---|---|---|---|---|---|---|
| * RESERVE FOR OFF-STREET PARKING | LAND ACQUISITION AND DEVELOPMENT OF ADDITIONAL PARKING FACILITIES IN VARIOUS LOCATIONS | 1990-1991 | 9 | | | | 450 | 450 | 900 |
| | CONSTRUCTION OF PARKING GARAGE - YORK BOULEVARD AND MCNAB STREET | 1987-1987 | 9 | 6,600 | | | | | 6,600 |
| | LAND ACQUISITION AND DEVELOPMENT OF ADDITIONAL PARKING FACILITIES IN VARIOUS LOCATIONS | 1987-1989 | 9/10 | 200 | | 1,000 | | | 1,200 |
| | PARKING FACILITY IN SOUTH-EAST QUADRANT - LAND ACQUISITION AND DEVELOPMENT OF PARKING LOT | 1987-1987 | 9 | 800 | | | | | 800 |
| | RECONSTRUCTION OF EXISTING PARKING FACILITIES | 1988-1988 | 9 | | 100 | | | | 100 |
| | TOTAL RESERVE FOR OFF-STREET PARKING | | | 7,600 | 100 | 1,000 | 450 | 450 | 9,600 |
| * RESERVE FOR PARK LANDS | BRIAN TIMMIS STADIUM PARKING | 1986-1987 | 14 | 150 | | | | | 150 |
| * RESERVE FOR CAPITAL PROJECTS - LIBRARY | RENOVATIONS - WESTDALE BRANCH | 1990-1990 | 19 | | | | 145 | | 145 |
| | RENOVATIONS - LOCKE BRANCH | 1991-1991 | 19 | | | | | 35 | 35 |
| | REPLACEMENT - SPECIALIZED OFFICE EQUIPMENT AND FURNISHINGS | 1987-1987 | 19 | 107 | | | | | 107 |
| | RENOVATIONS KENILWORTH BRANCH - INCREASED COSTS | 1987-1987 | 19 | 67 | | | | | 67 |
| | TERRYBERRY LIBRARY - NEW FURNISHINGS EQUIPMENT AND LIBRARY MATERIALS | 1988-1988 | 19 | | 156 | | | | 156 |
| | REPLACEMENT OF A.V. EQUIPMENT - CENTRAL AND BRANCHES | 1988-1988 | 20 | | 100 | | | | 100 |
| | RENOVATIONS - CONCESSION BRANCH | 1988-1988 | 20 | | 62 | | | | 62 |
| | RENOVATIONS - BARTON BRANCH | 1989-1989 | 20 | | | 55 | | | 55 |
| | TOTAL RESERVE FOR CAPITAL PROJECTS - LIBRARY | | | 174 | 318 | 55 | 145 | 35 | 727 |

**STATEMENT OF PROPOSED CAPITAL PROJECTS TO BE FINANCED FROM VARIOUS RESERVES AND RESERVE FUNDS**
**(000'S)**

| FINANCING (1) | PROJECT DESCRIPTION (2) | PROJECT START-FINISH (3) | PAGE NUMBER (4) | 1987 (5) | 1988 (6) | 1989 (7) | 1990 (8) | 1991 (9) | TOTAL (10) |
|---|---|---|---|---|---|---|---|---|---|
| * HAMILTON PLACE - RESERVE FOR CAPITAL PROJECTS - GENERAL | HAMILTON PLACE - ROOF REPLACEMENT | 1987-1987 | 21 | 335 | | | | | 335 |
| | HAMILTON PLACE - CARPET REPLACEMENT | 1987-1987 | 21 | 150 | | | | | 150 |
| | HAMILTON PLACE - GREAT HALL SOUND CONSOLE | 1988-1988 | 21 | | 175 | | | | 175 |
| | TOTAL RESERVE FOR CAPITAL PROJECTS - HAMILTON PLACE | | | 485 | 175 | | | | 660 |
| * H.E.C.F.I. - RESERVE FOR CAPITAL PROJECTS - CORPORATE | AUTOMATED FACILITIES MANAGEMENT COMPUTER SYSTEM | 1986-1988 | 22 | 110 | 104 | | | | 214 |
| | CORPORATE EXPENSE - OFFICE EQUIPMENT | 1987-1987 | 22 | 10 | | | | | 10 |
| | CORPORATE EXPENSE - EQUIPMENT FOR MARKETING OFFICES | 1987-1987 | 22 | 30 | | | | | 30 |
| | VICTOR K. COPPS TRADE CENTRE/ARENA - RENOVATIONS | 1987-1988 | 22 | 130 | 85 | | | | 215 |
| | ELECTRONIC MESSAGE CENTRE | 1988-1988 | 22 | | 150 | | | | 150 |
| | TOTAL RESERVE FOR CAPITAL PROJECTS - H.E.C.F.I. CORPORATE | | | 280 | 339 | | | | 619 |
| * HAMILTON CONVENTION CENTRE RESERVE FOR CAPITAL PROJECTS | HAMILTON CONVENTION CENTRE - FURNITURE AND EQUIPMENT | 1987-1990 | 24 | 288 | 75 | | 120 | | 483 |
| | HAMILTON CONVENTION CENTRE - EQUIPMENT | 1991-1991 | 24 | | | | | 100 | 100 |
| | HAMILTON CONVENTION CENTRE - CARPET REPLACEMENT | 1989-1989 | 24 | | | 250 | | | 250 |
| | TOTAL RESERVE FOR CAPITAL PROJECTS - HAMILTON CONVENTION CENTRE | | | 288 | 75 | 250 | 120 | 100 | 833 |
| TOTAL FINANCING FROM RESERVE FUNDS | | | | 10,467 | 2,141 | 3,311 | 1,940 | 2,606 | 20,465 |

(1) RECORDED ON MORE THAN ONE STATEMENT.

* Note: Expenditures limited to amount available in the reserve and reserve funds.

SCHEDULE 2

## STATEMENT OF PROPOSED ALLOCATION OF THE 6 MILL CAPITAL LEVY

| PROJECT DESCRIPTION (1) | PROJECT START-FINISH (2) | PAGE NUMBER (3) | UNALLOCATED 1986 (4) | 1987 (5) | 1988 (6) | 1989 (7) | 1990 (8) | 1991 (9) | TOTAL (10) | |
|---|---|---|---|---|---|---|---|---|---|---|
| TREASURY DEPARTMENT COMPUTER PROGRAM - DATABASE AND FOURTH GENERATION LANGUAGE | 1986-1989 | 1 | 150 | | | | | | 150 | |
| CITY HALL COMPUTER WORKSTATION FURNITURE | 1987-1988 | 1 | | 100 | | | | | 100 | |
| TREASURY DEPARTMENT COMPUTER SOFTWARE | 1987-1991 | 1 | | 100 | 125 | | | | 225 | (1) |
| TREASURY DEPARTMENT COMPUTER ENVIRONMENT IMPROVEMENTS | 1987-1987 | 2 | 350 | | | | | | 350 | |
| ENERGY CONSERVATION PROJECTS | 1987-1991 | 2 | 50 | | | | | | 50 | (1) |
| MAJOR MAINTENANCE TO CIVIC BUILDINGS | 1988-1988 | 3 | | | 250 | | | | 250 | (1) |
| CONSTRUCTION COSTS FOR ACCOMMODATION REQUIREMENTS - CITY HALL | 1987-1990 | 3 | 33 | | 33 | | 33 | | 99 | (1) |
| LAND ACQUISITION - FESSENDEN & GURNETT NEIGHBOURHOODS | 1987-1987 | 5 | 80 | | | | | | 80 | |
| ROAD ACCESS - RIVERDALE EAST NEIGHBOURHOOD | 1987-1987 | 5 | 27 | | | | | | 27 | |
| HIGH LEVEL BRIDGE - STREETLIGHTING | 1987-1988 | 5 | | 155 | | | | | 155 | |
| MACNAB STREET AND MARY STREET BRIDGES OVER C.N. RAIL AND PARKDALE BRIDGE OVER LAWRENCE ROAD | 1986-1987 | 5 | 26 | | | | | | 26 | |
| RECONSTRUCTION OF ROADWAYS, ABUTTING SIDEWALKS AND OTHER SIDEWALKS - LOCAL ROADS | 1987-1991 | 6 | | 4,570 | 5,000 | 5,571 | 5,530 | 5,627 | 26,298 | (1) |
| NEW EQUIPMENT CENTRAL GARAGE | 1987-1987 | 11 | 16 | 52 | | | | | 68 | |
| GOLF CART STORAGE FACILITY - KING'S FOREST GOLF COURSE | 1987-1987 | 13 | | 50 | | | | | 50 | |
| HAMILTON TENNIS CLUB - IMPROVEMENTS TO COURT LIGHTING | 1987-1987 | 13 | 50 | | | | | | 50 | |
| CENTRAL UTILITIES PLANT - NEW EQUIPMENT | 1987-1990 | 17 | | 367 | 109 | | 24 | | 500 | |
| DOWNTOWN ACTION PLAN - C.I.B.C. | 1987-1987 | 25 | | 80 | | | | | 80 | |
| CAPITAL CONTINGENCY | 1987-1990 | 27 | | 42 | 27 | | 12 | | 81 | |
| **TOTAL FINANCING FROM CAPITAL LEVY** | | | **782** | **5,516** | **5,544** | **5,571** | **5,599** | **5,627** | **28,639** | |

(1) RECORDED ON MORE THAN ONE STATEMENT

STATEMENT OF PROPOSED CAPITAL PROJECTS TO BE FINANCED BY DEBENTURES
(000'S)

| PROJECT DESCRIPTION (1) | PROJECT START-FINISH (2) | PAGE NUMBER (3) | 1987 (4) | 1988 (5) | 1989 (6) | 1990 (7) | 1991 (8) | TOTAL (9) |
|---|---|---|---|---|---|---|---|---|
| **MUNICIPAL GENERAL** | | | | | | | | |
| CITY HALL SPRINKLER SYSTEM | 1990-1992 | 1 | | | | | 1,100 | 1,100 |
| SUMMER'S LANE AND PLAZA - LANDSCAPING AND ENTRANCE IMPROVEMENT | 1987-1990 | 1 | | | 200 | | | 200 |
| CAPITAL GRANT - THEATRE AQUARIUS | 1988-1988 | 2 | | 1,000 | | | | 1,000 |
| FIRE STATION - STONE CHURCH ROAD AND UPPER WELLINGTON STREET - CONSTRUCTION | 1990-1991 | 4 | | | | 1,250 | | 1,250 |
| FIRE STATION - STONE CHURCH ROAD AND UPPER WELLINGTON STREET - VEHICLE PURCHASE | 1987-1990 | 4 | | | | 300 | | 300 |
| WINDERMERE BASIN - CLEAN UP | 1987-1987 | 5 | | 750 | | | | 750 |
| REPLACEMENT OF TRAFFIC OPERATIONS CENTRE | 1988-1989 | 5 | | | | 750 | | 750 |
| SUMMARY OF CITY'S SHARE OF ALL LOCALS FOR 1988-1991 - RESIDENTIAL | 1988-1991 | 8 | | 330 | 260 | 260 | 260 | 1,110 |
| NEW EQUIPMENT - STREETS DIVISION | 1990-1991 | 11 | | | | 221 | | 221 |
| NEW EQUIPMENT - SANITATION DIVISION | 1987-1988 | 11 | | 180 | | | | 180 |
| CONSTRUCTION OF SALT DOME - DISTRICTS 2 AND 3 | 1987-1987 | 11 | | 310 | | | | 310 |
| NEW EQUIPMENT - STREETS DIVISION | 1987-1989 | 11/12 | | | 620 | 287 | | 907 |
| CONSTRUCTION OF NEW MOUNTAIN PUBLIC WORK YARD | 1987-1988 | 11 | | | 1,757 | | | 1,757 |
| RECREATION COMPLEX - RIVERDALE EAST AND WEST | 1990-1991 | 13 | | | | | 5,620 | 5,620 |
| WEST MOUNTAIN ARENA - CONSTRUCTION | 1986-1988 | 13 | | 6,605 | | | | 6,605 |
| RENOVATIONS - ARTIFICIAL ICE RINK - SCOTT PARK | 1987-1987 | 13 | 350 | | | | | 350 |
| BIKE PATHS (PHASES 2 TO 8) | 1987-1996 | 13 | | | 990 | 330 | 330 | 1,650 |
| MOHAWK SPORTS PARK - CONSTRUCTION OF UTILITY BUILDING | 1987-1987 | 14 | | 198 | | | | 198 |
| RENOVATIONS TO KING'S FOREST GOLF CLUB PARKING LOT | 1988-1988 | 14 | | | | 580 | | 580 |
| RECONSTRUCTION OF MOUNT HAMILTON LAWNBOWLING GREENS | 1988-1988 | 14 | | 100 | | | | 100 |
| WATERFRONT PARK "A" DEVELOPMENT | 1988-1993 | 14 | | | | 4,000 | | 4,000 |
| WATERFRONT PARK "B" (CRYSTAL PALACE) | 1988-1991 | 15 | | | | | 1,000 | 1,000 |
| MOHAWK SPORTS PARK - (STAGE 6) | 1987-1988 | 15 | | 630 | | | | 630 |
| VICTOR K. COPPS TRADE CENTRE/ARENA IMPROVEMENTS TO RETAIL SPACE | 1987-1990 | 16 | | | 1,358 | | | 1,358 |
| TERRYBERRY LIBRARY - ADDITION - 2ND FLOOR | 1987-1988 | 19 | 595 | | | | | 595 |
| HAMILTON PLACE - SPRINKLER SYSTEM | 1990-1990 | 21 | | | | | 700 | 700 |
| ENCLAVES CLEARANCE | 1987-1991 | 23 | | | | 1,350 | | 1,350 |
| DOWNTOWN ACTION PLAN - PHASE IV | 1987-1988 | 25 | | 1,429 | | | | 1,429 |

STATEMENT OF PROPOSED CAPITAL PROJECTS TO BE FINANCED BY DEBENTURES
(000'S)

| PROJECT DESCRIPTION (1) | PROJECT START-FINISH (2) | PAGE NUMBER (3) | 1987 (4) | 1988 (5) | 1989 (6) | 1990 (7) | 1991 (8) | TOTAL (9) |
|---|---|---|---|---|---|---|---|---|
| **MUNICIPAL GENERAL - CONTINUED** | | | | | | | | |
| COMMERCIAL IMPROVEMENT PROGRAM | 1987-1991 | 25 | | | 1,500 | 500 | 500 | 2,500 |
| INDUSTRIAL REVITALIZATION PROGRAM | 1987-1990 | 25 | | | | 1,000 | | 1,000 |
| ONTARIO NEIGHBOURHOOD IMPROVEMENT PROGRAM - CORKTOWN/STINSON | 1987-1990 | 26 | | | 450 | | | 450 |
| ONTARIO NEIGHBOURHOOD IMPROVEMENT PROGRAM - CROWN POINT WEST | 1988-1991 | 26 | | | | 500 | | 500 |
| ONTARIO NEIGHBOURHOOD IMPROVEMENT PROGRAM - BEASLEY | 1989-1992 | 26 | | | | | 500 | 500 |
| CAPITAL CONTINGENCY | 1987-1991 | 27 | 1,458 | 1,473 | 1,500 | 1,488 | 1,500 | 7,420 |
| **TOTAL MUNICIPAL GENERAL** | | | **2,403** | **13,005** | **8,635** | **12,816** | **11,510** | **48,370** |
| **SELF-SUSTAINING** | | | | | | | | |
| SUMMARY OF OWNER'S SHARE OF ALL LOCALS FOR PRIOR YEARS - RESIDENTIAL | 1981-1986 | 31 | 681 | | | | | 681 |
| SUMMARY OF OWNER'S SHARE OF ALL LOCALS FOR PRIOR YEARS - INDUSTRIAL SUBDIVISION | 1981-1986 | 31 | 96 | | | | | 96 |
| SUMMARY OF OWNER'S SHARE OF ALL LOCALS FOR 1987-1991 - RESIDENTIAL | 1987-1992 | 31/32 | | 220 | 220 | 220 | 220 | 880 |
| **TOTAL SELF-SUSTAINING** | | | **777** | **220** | **220** | **220** | **220** | **1,657** |
| **TOTAL DEBENTURE FINANCING** | | | **3,180** | **13,225** | **8,855** | **13,036** | **11,730** | **50,026** |

CAPITAL BUDGET PROGRAM 1987-1991

**CAPITAL PROJECTS FOR WHICH APPROVAL OF THE ONTARIO MUNICIPAL BOARD WILL BE REQUESTED IN EACH OF THE YEARS 1987 TO 1991 INCLUSIVE**
(000'S)

| Page Number (1) | Description of Work (2) | 1987 (3) | 1988 (4) | 1989 (5) | 1990 (6) | 1991 (7) |
|---|---|---|---|---|---|---|
| | **Municipal General** | | | | | |
| | **General Government** | | | | | |
| | **General Administration** | | | | | |
| 1 | City Hall Sprinkler System | | | | 1,100 | |
| 1 | Summer's Lane and Plaza - Landscaping and Entrance Improvement | 200 | | | | |
| 2 | Capital Grant Theatre Aquarius | ____ | 1,000 | ____ | ____ | ____ |
| | | 200 | 1,000 | ____ | 1,100 | ____ |
| | **Protection to Persons and Property** | | | | | |
| | **Fire Department** | | | | | |
| 4 | Fire Station Stone Church Road and Upper Wellington - Construction and Vehicle Purchase | ____ | 300 | ____ | 1,250 | ____ |
| | **Transportation Services** | | | | | |
| | **Department of Transportation** | | | | | |
| 5 | Windermere Basin Clean Up | 750 | | | | |
| 5 | Replacement of Traffic Operations Centre | ____ | 750 | ____ | ____ | ____ |
| | | 750 | 750 | ____ | ____ | ____ |
| | **Local Improvements - City's Share** | | | | | |
| 8 | Summary of City's Share of all Locals - Residential | 330 | 260 | 260 | 260 | 260 |
| | **Parking Authority** | | | | | |
| 9 | Construction of Parking Garage - York Boulevard and McNab Street | 6,600 | ____ | ____ | ____ | ____ |

SCHEDULE 4
PAGE 2

CAPITAL BUDGET PROGRAM 1987-1991

CAPITAL PROJECTS FOR WHICH APPROVAL OF THE ONTARIO MUNICIPAL BOARD WILL BE REQUESTED IN EACH OF THE YEARS 1987 TO 1991 INCLUSIVE
(000 3)

| Page Number (1) | Description of Work (2) | 1987 (3) | 1988 (4) | 1989 (5) | 1990 (6) | 1991 (7) |
|---|---|---|---|---|---|---|
| | **Municipal General** - Continued | | | | | |
| | **Environmental Services** | | | | | |
| | **Department of Public Works** | | | | | |
| 11/12 | New Equipment Streets Division | 340 | 280 | 287 | 221 | |
| 11 | New Equipment Sanitation Division | 180 | | | | |
| 11 | Construction of Salt Dome Districts 2 and 3 | 310 | | | | |
| 11 | Construction of New Mountain Public Works Yard | 1,757 | | | | |
| | | 2,587 | 280 | 287 | 221 | |
| | **Recreation and Cultural Services** | | | | | |
| | **Department of Culture and Recreation** | | | | | |
| 13 | Recreation Complex - Riverdale East and West | | | | 5,620 | |
| 13 | West Mountain Arena | 6,605 | | | | |
| 13 | Renovations Artificial Ice Rink - Scott Park | 350 | | | | |
| 13 | Bike Paths - Phases 2 to 4 | 990 | | | | |
| 14 | Mohawk Sports Park Construction of Utility Building | 198 | | | | |
| 14 | Renovations to King's Forest Golf Club Parking/Lot | | 580 | | | |
| 14 | Reconstruction of Mount Hamilton Lawn Bowling Greens | | 100 | | | |
| 14 | Waterfront Park "A" Development | | 4,000 | | | |
| 15 | Waterfront Park "B" (Crystal Palace) | | 1,000 | | | |
| 15 | Mohawk Sports Park (Stage 6) | 630 | | | | |
| | | 8,773 | 5,680 | | 5,620 | |
| | **Hamilton Public Library Board** | | | | | |
| 19 | Terryberry Library Addition 2nd Floor | 595 | | | | |
| | **Hamilton Place** | | | | | |
| 21 | Sprinkler System | | | | 700 | |

CAPITAL BUDGET PROGRAM 1987-1991

CAPITAL PROJECTS FOR WHICH APPROVAL OF THE ONTARIO MUNICIPAL BOARD WILL BE REQUESTED IN EACH OF THE YEARS 1987 TO 1991 INCLUSIVE
(000'S)

| Page Number (1) | Description of Work (2) | 1987 (3) | 1988 (4) | 1989 (5) | 1990 (6) | 1991 (7) |
|---|---|---|---|---|---|---|
| | **Municipal General** - Continued | | | | | |
| | **Planning and Development** | | | | | |
| | **Planning Department** | | | | | |
| 23 | Enclaves Clearance | 1,350 | | | | |
| | **Community Development Department** | | | | | |
| 25 | Downtown Action Plan - Phase IV | 1,429 | | | | |
| 25 | Commercial Improvement Programme | 2,500 | | | | |
| 25 | Industrial Revitalization Programme | 1,000 | | | | |
| 26 | Ontario Neighbourhood Improvement Programme - Corktown/Stinson | 450 | | | | |
| 26 | Ontario Neighbourhood Improvement Programme - Crown Point West | 500 | | | | |
| 26 | Ontario Neighbourhood Improvement Programme | | 500 | | | |
| | | 5,879 | 500 | | | |
| | **Contingency** | | | | | |
| 27 | Capital Contingency - Portion of Annual Appropriation of $1,500 | 1,458 | 1,473 | 1,500 | 1,488 | 1,500 |
| | **Sub Total Municipal General** | 28,522 | 10,243 | 2,047 | 10,639 | 1,760 |
| | **Self-Sustaining** | | | | | |
| | **Transportation Services** | | | | | |
| | **Local Improvement - Owner's Share** | | | | | |
| 31/32 | Summary of Owner's Share of all Locals - Residential | 220 | 220 | 220 | 220 | 220 |
| | **Sub Total Self-Sustaining** | 220 | 220 | 220 | 220 | 220 |
| | **GRAND TOTAL 1987-1991** | 28,742 | 10,463 | 2,267 | 10,859 | 1,980 |

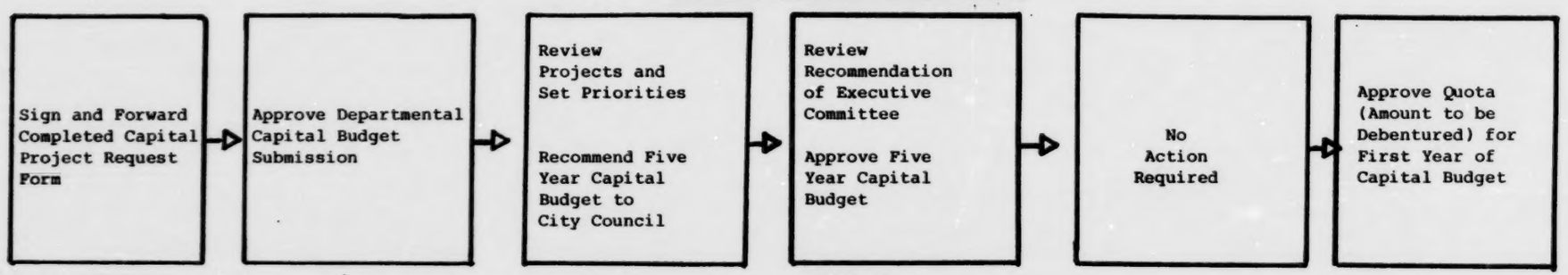
SCHEDULE 5

City of Hamilton
Treasury

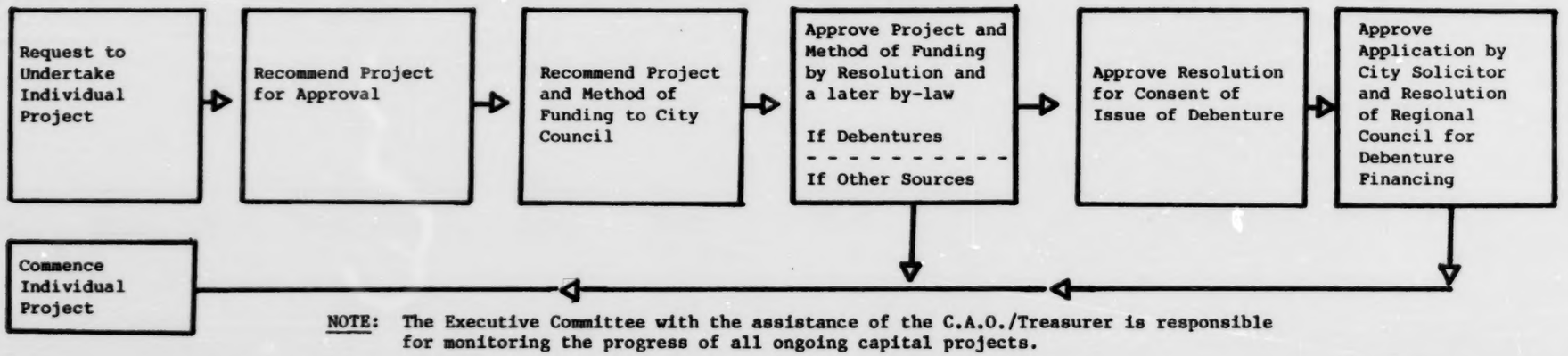
**APPROVAL PROCESS FOR CAPITAL BUDGET AND CAPITAL PROJECTS**

| C.A.O./ Department Head/ Local Board Manager (1) | Standing Commitee/ Local Board (2) | Executive Committee (3) | City Council (4) | Council Regional Municipality (5) | Ontario Municipal Board (6) |
|---|---|---|---|---|---|

**PHASE I**
**Approval of Capital Budget Program**


Sign and Forward Completed Capital Project Request Form
Approve Departmental Capital Budget Submission
Review Projects and Set Priorities
Recommend Five Year Capital Budget to City Council
Review Recommendation of Executive Committee
Approve Five Year Capital Budget
No Action Required
Approve Quota (Amount to be Debentured) for First Year of Capital Budget

**PHASE II**
**Approval of Individual Capital Budget Projects**


Request to Undertake Individual Project
Recommend Project for Approval
Recommend Project and Method of Funding to City Council
Approve Project and Method of Funding by Resolution and a later by-law
If Debentures
If Other Sources
Approve Resolution for Consent of Issue of Debenture
Approve Application by City Solicitor and Resolution of Regional Council for Debenture Financing
Commence Individual Project

NOTE: The Executive Committee with the assistance of the C.A.O./Treasurer is responsible for monitoring the progress of all ongoing capital projects.

**ESTIMATED COST AND FINANCING OF PROJECTS FOR CONSIDERATION IN THE YEARS 1992 AND AFTER**

| DESCRIPTION (1) | PROJECT START (2) | PROJECT FINISH (3) | GROSS COST (4) | SUBSIDIES AND OTHER RECEIPTS (5) | 1992-1996 (6) | 1993 (7) | YEAR OF FINANCING 1994 (8) | 1995 (9) | 1996 (11) | 1997 (12) |
|---|---|---|---|---|---|---|---|---|---|---|
| **Municipal General** | | | | | | | | | | |
| **General Government** | | | | | | | | | | |
| **General Administration** | | | | | | | | | | |
| Storage Facilities City Hall Basement | 1992 | 1992 | 175 | | 175 | 175 | | | | |
| **Transportation Services** | | | | | | | | | | |
| **Department of Transportation** | | | | | | | | | | |
| Mary Street Bridge Replacement | 1993 | 1994 | 465 | 210 | 255 | 255 | | | | |
| Valley Inn Road Bridge Over Grindstone Creek | 1992 | 1992 | 480 | 347 | 133 | 133 | | | | |
| Reconstruction Program | 1992 | 1996 | 51,315 | 18,525 | 32,790 | 5,900 | 6,250 | 6,560 | 6,880 | 7,200 |
| Sub Total Department of Transportation | | | 52,260 | 19,082 | 33,178 | 6,288 | 6,250 | 6,560 | 5,880 | 7,200 |
| **Lloyd D. Jackson Square** | | | | | | | | | | |
| Pedestrian Bridge - King St. East of MacNab St. | 1992 | 1992 | 1,000 | | 1,000 | 1,000 | | | | |
| **Parking Authority** | | | | | | | | | | |
| Land Acquisition and Development of Additional Parking Facilities | 1992 | 1992 | 450 | | 450 | 450 | | | | |
| Total Transportation Services | | | 53,710 | 19,082 | 34,628 | 7,738 | 6,250 | 6,560 | 6,880 | 7,200 |

ESTIMATED COST AND FINANCING OF PROJECTS FOR CONSIDERATION
IN THE YEARS 1992 AND AFTER

| DESCRIPTION | PROJECT START | PROJECT FINISH | GROSS COST | SUBSIDIES AND OTHER RECEIPTS | YEAR OF FINANCING 1992-1996 | 1993 | 1994 | 1995 | 1996 | 1997 |
|---|---|---|---|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (11) | (12) |
| **Municipal General** - Con't | | | | | | | | | | |
| **Environmental Services** | | | | | | | | | | |
| **Department of Public Works** | | | | | | | | | | |
| Replacement of Queen St. Steps | 1992 | 1992 | 300 | | 300 | 300 | | | | |
| New Equipment Streets Division | 1992 | 1992 | 1,566 | | 1,566 | 1,566 | | | | |
| Total Environmental Services | | | 1,866 | | 1,866 | 1,866 | | | | |
| **Recreation and Cultural Services** | | | | | | | | | | |
| **Department of Culture and Recreation** | | | | | | | | | | |
| Twin Pad Arena | 1992 | 1992 | 5,685 | | 5,685 | 5,685 | | | | |
| Recreation Complex - South Central Mountain | 1992 | 1993 | 5,300 | | 5,300 | 5,300 | | | | |
| Aquatic Centre | 1992 | 1993 | 7,360 | | 7,360 | 7,360 | | | | |
| Leisure Centre | 1992 | 1993 | 3,575 | | 3,575 | 3,575 | | | | |
| Total Department of Culture and Recreation | | | 21,920 | | 21,920 | 21,920 | | | | |
| **Parks Division** | | | | | | | | | | |
| T. B. McQueston Park Development - Stage 1 | 1992 | 1992 | 1,150 | | 1,1509 | 1,150 | | | | |
| New Equipment | 1992 | 1992 | 380 | | 380 | 380 | | | | |
| Construction of Baseball Facility West Mountain | 1992 | 1992 | 160 | | 160 | 160 | | | | |
| Relocation of Gore Park Fountain | 1992 | 1992 | 225 | | 225 | 225 | | | | |
| Total Parks Division | | | 1,915 | | 1,915 | 1,915 | | | | |

**ESTIMATED COST AND FINANCING OF PROJECTS FOR CONSIDERATION IN THE YEARS 1992 AND AFTER**

| DESCRIPTION (1) | PROJECT START (2) | PROJECT FINISH (3) | GROSS COST (4) | SUBSIDIES AND OTHER RECEIPTS (5) | 1992-1996 (6) | 1993 (7) | YEAR OF FINANCING 1994 (8) | 1995 (9) | 1996 (11) | 1997 (12) |
|---|---|---|---|---|---|---|---|---|---|---|
| Municipal General - Con't | | | | | | | | | | |
| Historic Sites | | | | | | | | | | |
| Dundurn Castle - Renovation of Stable Area | 1992 | 1992 | 250 | | 250 | 250 | | | | |
| Total Recreation and Cultural Services | | | 24,085 | | 24,085 | 24,085 | | | | |
| GRAND TOTAL | | | 79,836 | 19,082 | 60,754 | 33,864 | 6,250 | 6,560 | 6,880 | 7,200 |

SCHEDULE 7

**GROSS DEBENTURE DEBT**
(EXCLUSIVE OF BOARD OF EDUCATION AND REGION)
1977 TO 1991

(000'S)

| | MUNICIPAL | | | | SELF-SUSTAINING | | |
|---|---|---|---|---|---|---|---|
| YEAR (1) | GENERAL (2) | MUNICIPAL SERVICES CORPORATION'S SHARE (3) | LOCAL BOARDS * (4) | TOTAL MUNICIPAL (5) | MUNICIPAL SERVICES OWNERS' SHARE (6) | GROSS DEBENTURE DEBT OUTSTANDING (7) | YEAR (8) |
| **ACTUAL** | | | | | | | |
| 1977 | 27,069 | 54 | 10,945 | 38,068 | 4,617 | 42,685 | 1977 |
| 1978 | 24,722 | | 10,636 | 35,358 | 3,976 | 39,334 | 1978 |
| 1979 | 19,993 | | 14,223 | 34,216 | 3,424 | 37,640 | 1979 |
| 1980 | 18,366 | | 13,712 | 32,078 | 2,873 | 34,951 | 1980 |
| 1981 | 18,303 | | 25,173 | 43,476 | 2,761 | 46,237 | 1981 |
| 1982 | 16,387 | | 24,180 | 40,567 | 2,504 | 43,071 | 1982 |
| 1983 | 15,398 | | 21,875 | 37,273 | 2,556 | 39,829 | 1983 |
| 1984 | 21,162 | | 22,875 | 44,037 | 2,411 | 46,448 | 1984 |
| 1985 | 21,218 | | 32,825 | 54,043 | 2,238 | 56,281 | 1985 |
| 1986 | 18,784 | | 31,223 | 50,007 | 1,889 | 51,896 | 1986 |
| **ESTIMATE** | | | | | | | |
| 1987 | 31,667 | 1,421 | 31,912 | 65,000 | 2,404 | 67,404 | 1987 |
| 1988 | 40,590 | 1,572 | 29,771 | 71,933 | 2,365 | 74,298 | 1988 |
| 1989 | 43,867 | 1,707 | 28,988 | 74,562 | 2,323 | 76,885 | 1989 |
| 1990 | 52,146 | 1,813 | 26,561 | 80,520 | 2,240 | 82,760 | 1990 |
| 1991 | 57,343 | 1,887 | 24,767 | 83,997 | 2,192 | 86,189 | 1991 |

NOTE: (1) IN 1977 ARTERIAL ROADS AND HAMILTON STREET RAILWAY BECAME A REGIONAL RESPONSIBILITY.
* CONSISTS OF HAMILTON ENTERTAINMENT AND CONVENTION FACILITIES INC., LIBRARIES AND PARKING AUTHORITY.

SCHEDULE 8

**ANALYSIS OF GROSS DEBENTURE DEBT**
**(EXCLUSIVE OF BOARD OF EDUCATION AND REGION)**
**1977 TO 1991**

| | MUNICIPAL | | | | GROSS | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | PERCENTAGE OF | | | | PERCENTAGE OF | | |
| YEAR | AMOUNT (000'S) | PER CAPITA | TAXABLE ASSESSMENT | EQUALIZED ASSESSMENT | AMOUNT (000'S) | PER CAPITA | TAXABLE ASSESSMENT | EQUALIZED ASSESSMENT | YEAR |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| **ACTUAL** | | | | | | | | | |
| 1977 | 38,068 | 122 | 4.690 | 1.290 | 42,685 | 136 | 5.249 | 1.446 | 1977 |
| 1978 | 35,358 | 115 | 4.246 | 1.168 | 39,334 | 128 | 4.720 | 1.299 | 1978 |
| 1979 | 34,216 | 111 | 4.067 | .582 | 37,640 | 123 | 4.474 | .640 | 1979 |
| 1980 | 32,078 | 105 | 3.786 | .514 | 34,951 | 114 | 4.142 | .560 | 1980 |
| 1981 | 43,476 | 141 | 4.983 | .657 | 46,237 | 150 | 5.475 | .699 | 1981 |
| 1982 | 40,567 | 132 | 4.658 | .597 | 43,071 | 140 | 4.936 | .634 | 1982 |
| 1983 | 37,273 | 120 | 4.266 | .527 | 39,829 | 129 | 4.558 | .563 | 1983 |
| 1984 | 44,037 | 142 | 4.956 | .634 | 46,448 | 149 | 5.221 | .669 | 1984 |
| 1985 | 54,043 | 176 | 6.025 | .689 | 56,281 | 183 | 6.275 | .754 | 1985 |
| 1986 | 50,007 | 162 | 5.511 | .572 | 51,896 | 168 | 5.719 | .593 | 1986 |
| **ESTIMATE** | | | | | | | | | |
| 1987 | 65,000 | 209 | 7.070 | .733 | 67,404 | 217 | 7.332 | .760 | 1987 |
| 1988 | 71,933 | 230 | 7.785 | .807 | 74,298 | 238 | 8.041 | .834 | 1988 |
| 1989 | 74,562 | 238 | 8.030 | .833 | 76,885 | 245 | 8.280 | .859 | 1989 |
| 1990 | 80,520 | 255 | 8.628 | .895 | 82,760 | 262 | 8.868 | .920 | 1990 |
| 1991 | 83,997 | 265 | 8.956 | .929 | 86,189 | 272 | 9.190 | .953 | 1991 |

NOTE: (1) IN 1977 ARTERIAL ROADS AND HAMILTON STREET RAILWAY BECAME A REGIONAL RESPONSIBILITY.

**DEBENTURE PRINCIPAL AND INTEREST**
(EXCLUSIVE OF BOARD OF EDUCATION AND REGION)
1977 TO 1991

(000'S)

| | MUNICIPAL | | | | SELF-SUSTAINING | | |
|---|---|---|---|---|---|---|---|
| YEAR (1) | GENERAL (2) | MUNICIPAL SERVICES CORPORATION'S SHARE (3) | LOCAL BOARDS* (4) | TOTAL MUNICIPAL (5) | MUNICIPAL SERVICES OWNERS' SHARE (6) | TOTAL PAYMENT (7) | YEAR (8) |
| **ACTUAL** | | | | | | | |
| 1977 | 4,967 | 166 | 1,395 | 6,528 | 1,157 | 7,685 | 1977 |
| 1978 | 4,719 | 57 | 1,365 | 6,141 | 988 | 7,129 | 1978 |
| 1979 | 4,174 | | 1,366 | 5,540 | 857 | 6,397 | 1979 |
| 1980 | 3,670 | | 1,843 | 5,513 | 817 | 6,330 | 1980 |
| 1981 | 3,686 | | 2,066 | 5,752 | 758 | 6,510 | 1981 |
| 1982 | 3,641 | | 3,946 | 7,587 | 714 | 8,301 | 1982 |
| 1983 | 3,556 | | 3,935 | 7,491 | 678 | 8,169 | 1983 |
| 1984 | 3,353 | | 3,934 | 7,287 | 678 | 7,965 | 1984 |
| 1985 | 5,143 | | 4,163 | 9,306 | 628 | 9,934 | 1985 |
| 1986 | 5,012 | | 6,169 | 11,181 | 603 | 11,784 | 1986 |
| **ESTIMATE** | | | | | | | |
| 1987 | 6,674 | 241 | 6,414 | 13,329 | 617 | 13,946 | 1987 |
| 1988 | 6,628 | 241 | 6,467 | 13,336 | 544 | 13,880 | 1988 |
| 1989 | 8,467 | 297 | 6,341 | 15,105 | 544 | 15,649 | 1989 |
| 1990 | 9,353 | 341 | 6,525 | 16,219 | 580 | 16,799 | 1990 |
| 1991 | 11,322 | 385 | 6,300 | 18,007 | 541 | 18,548 | 1991 |

NOTE: (1) IN 1977 ARTERIAL ROADS AND HAMILTON STREET RAILWAY BECAME A REGIONAL RESPONSIBILITY.
* CONSISTS OF HAMILTON ENTERTAINMENT AND CONVENTION FACILITIES INC., LIBRARIES AND PARKING AUTHORITY.

SCHEDULE 10

**ANALYSIS OF DEBENTURE PRINCIPAL AND INTEREST**
(EXCLUSIVE OF BOARD OF EDUCATION AND REGION)
1977 TO 1991

M U N I C I P A L

| YEAR (1) | AMOUNT (000'S) (2) | PER CAPITA (3) | PERCENTAGE OF ADJUSTED MUNICIPAL LEVY (4) | REFLECTED AS MILLS ON THE DOLLAR RESIDENTIAL MILLS (5) | RESIDENTIAL INCREASE + DECREASE - (6) | NON-RESIDENTIAL MILLS (7) | NON-RESIDENTIAL INCREASE + DECREASE - (8) | YEAR (9) |
|---|---|---|---|---|---|---|---|---|
| **ACTUAL** | | | | | | | | |
| 1977 | 6,528 | 21 | 13.4 | 7.5 | | 8.8 | | 1977 |
| 1978 | 6,141 | 20 | 13.0 | 6.8 | | 8.0 | | 1978 |
| 1979 | 5,540 | 18 | 10.7 | 5.9 | | 6.9 | | 1979 |
| 1980 | 5,513 | 18 | 9.9 | 6.0 | | 7.1 | | 1980 |
| 1981 | 5,752 | 19 | 8.7 | 6.3 | | 7.4 | | 1981 |
| 1982 | 7,587 | 24 | 10.4 | 8.1 | | 9.5 | | 1982 |
| 1983 | 7,491 | 24 | 10.1 | 8.0 | | 9.4 | | 1983 |
| 1984 | 7,287 | 23 | 8.7 | 7.6 | | 9.0 | | 1984 |
| 1985 | 9,306 | 30 | 10.5 | 9.6 | | 11.3 | | 1985 |
| 1986 | 11,181 | 36 | 11.7 | 11.3 | | 13.3 | | 1986 |
| **ESTIMATE** | | | | | | | | |
| 1987 | 13,329 | 43 | 13.2 | 13.4 | 2.1+ | 15.8 | 2.5+ | 1987 |
| 1988 | 13,336 | 43 | 12.6 | 13.4 | | 15.8 | | 1988 |
| 1989 | 15,105 | 48 | 13.6 | 15.1 | 1.7+ | 17.8 | 2.0+ | 1989 |
| 1990 | 16,219 | 51 | 13.9 | 16.1 | 1.0+ | 19.0 | 1.2+ | 1990 |
| 1991 | 18,007 | 57 | 14.7 | 17.8 | 1.7+ | 21.0 | 2.0+ | 1991 |

NOTE: (1) IN 1977 ARTERIAL ROADS AND HAMILTON STREET RAILWAY BECAME A REGIONAL RESPONSIBILITY.
(2) ONE MILL REPRESENTS $1.00 REALTY TAXES PER $1,000.00 OF ASSESSMENT.

SUMMARY OF THE

# FINANCIAL REPORT

FOR THE YEAR ENDING

DECEMBER 31, 1986

# THE CORPORATION OF THE CITY OF HAMILTON

## REPORT OF THE TREASURER

### INTRODUCTION

The City of Hamilton was established by an Act of Incorporation passed by the Legislature of Upper Canada in June of 1846. Hamilton's population by that date had reach 6,832. In 1985, the City of Hamilton had an actual population of 307,690. In addition, the City had a 1986 taxable assessment base of 905.5 million dollars, an increase of 8.6 million dollars or 1.0% over the 1985 figure of 896.9 million dollars, of which 43.5% was derived from commercial, industrial and business sources, with the balance of 56.5% derived from residential sources.

Prior to the introduction of the Board of Control in 1909, a seven man Standing Committee made up of Aldermen administered the various committees. The Board of Control was abolished in 1980 and the present City Council is comprised of the Mayor and sixteen Aldermen, two from each of the eight wards.

The City of Hamilton, which is the largest of the six area municipalities comprising the Regional Municipality of Hamilton-Wentworth, is responsible for services related to fire protection, traffic control, building inspection and permits, public works, recreation and community services, Lloyd D. Jackson Square co-ordination and real estate, along with various administrative functions. In addition, the Public Library, the Hamilton Entertainment and Convention Facilities Inc. (operating Hamilton Place, the Hamilton Convention Centre and Victor K. Copps Trade Centre/Arena) the Parking Authority, each represented by Local Boards, form part of the general responsibilities of the City as well.

### Budgetary and Fiscal Policy

The Corporation continued to operate within the guidelines of the Current and Capital Budgets approved by Council. The Municipal Fund Balance to be used to offset taxation or user charges at the end of the year amounted to 2.8 million dollars. This balance for the current year is accountable mainly from an increase in revenues, principally in the area of earning interest on short term funds.

Capital works of the Corporation were carried out in accordance with a five year Capital Budget program approved by the Ontario Municipal Board and within the limits set by City Council. Since 1959, Council has followed the practice of including in the revenue fund an estimate for capital levy as a down payment on capital projects in order to reduce the City's reliance on debt financing. This six mill capital levy, in the total amount of 5.4 million dollars, along with the policy of utilization of reserve funds for capital works, is particularly beneficial. You will note that the unexpended capital financing balance at the year end shows a sizeable balance of 7.5 million dollars.

**REPORT OF THE TREASURER** - (Continued)

**Financial Position**

The Consolidated Balance Sheet of the Corporation, as at December 31, 1986, continues to present a sound financial position. Compared with 1985, the net long-term liabilities decreased by 5.2 million, from 56.3 to 51.1 million dollars.

It is to be noted that the current assets of the Corporation are 65.8 million dollars and the current liabilities amount to 7.1 million dollars producing a favourable working capital ratio of approximately nine to one.

**Reserves and Reserve Funds**

The balance available from Reserves at the end of the year for future municipal purposes was 48.4 million dollars. The revenue was attributable to contributions from the revenue fund and the capital fund, and interest earned.

**Trust Funds**

The balance available at the end of the year for various trust funds was 6.3 million dollars compared to 6.0 million in 1985.

**Conclusions**

The financial statements reflect prudent financial policies on the part of City Council while recognizing the requirements of a progressive community. In addition, the financial statements are a report on the stewardship of the administration and are in conformance with the requirements of the Ministry of Municipal Affairs and Housing who received more detailed statements earlier. The Auditor's Report attests that these financial statements present fairly the financial position and results of the operation of the City.

The following pages offer salient financial and statistical information about the City of Hamilton which should be of assistance to the external users of this report.

I would like to express my appreciation to all participants in the financial administration process for their assistance and cooperation.

E. C. Matthews
Treasurer, B.A., C.A.

1987 April 10

# THE CORPORATION OF THE CITY OF HAMILTON

## SIX-YEAR FINANCIAL REVIEW

Not subject to audit
(all dollar amounts are in thousands of dollars, except per capita figures)

| | 1986 | 1985 | 1984 |
|---|---|---|---|
| 1. POPULATION at the end of the year | 307,690 (1) | 307,690 | 308,102 |
| 2. AREA in acres at the end of the year | 34,807 | 34,807 | 34,807 |
| 3. Employees - continuous full time | 2,008 | 1,989 | 1,890 |
| - part time | 1,130 | 1,142 | 1,086 |
| 4. NUMBER OF HOUSEHOLDS | 124,091 | 122,805 | 121,991 |
| 5. ASSESSMENT | | | |
| Taxable assessment upon which the year's rates of taxation were raised- | | | |
| Residential and farm | $511,211 | $505,307 | $503,788 |
| Commercial and industrial | 269,112 | 266,688 | 261,906 |
| Business | 125,143 | 124,928 | 122,887 |
| Total | $905,466 | $896,923 | $888,581 |
| Per capita | 2,943 | 2,915 | 2,884 |
| Commercial and industrial, and business as a percentage of taxable assessment | 43.5% | 43.7% | 43.3% |
| Provincial equalization factor | 10.37 | 11.44 | 11.91 |
| 6. RATES OF TAXATION | | | |
| Residential and farm mill rate | | | |
| for general municipal purposes | 79.3485 | 73.4019 | 69.7323 |
| for region or county purposes | 63.5186 | 59.6126 | 56.8038 |
| for school board purposes | 111.7193 | 110.6781 | 102.4846 |
| Total | 254.5864 | 243.6926 | 229.0207 |
| Commercial and industrial mill rate | | | |
| for general municipal purposes | 93.3512 | 86.3552 | 82.0379 |
| for region or county purposes | 74.7278 | 70.1325 | 66.8280 |
| for school board purposes | 131.4345 | 130.2096 | 120.5701 |
| Total | 299.5135 | 286.6973 | 269.4360 |
| 7. REVENUE FOR GENERAL MUNICIPAL PURPOSES | | | |
| Taxation | $81,094 | $74,355 | $69,614 |
| Payments in lieu of taxes | 5,303 | 5,012 | 4,478 |
| Ontario grants | 15,065 | 14,051 | 13,371 |
| Other grants | 1,605 | 1,618 | 1,848 |
| Fees and service charges | 13,863 | 10,791 | 6,914 |
| Other | 14,145 | 17,182 | 19,270 |
| Total | $131,075 | $123,009 | $115,495 |
| 8. TAX ARREARS - per capita | $44 | $46 | $50 |
| - percentage of current levy | 5.3% | 5.7% | 6.8% |
| 9. EXPENDITURE - general municipal | $131,207 | $123,276 | $113,882 |
| 10. TRANSFERS TO THE REGION | $68,253 | $63,631 | $60,217 |
| 11. TRANSFERS TO THE SCHOOL BOARDS | $115,284 | $113,025 | $103,395 |
| 12. NET LONG-TERM LIABILITIES | | | |
| General municipal activities | $50,564 | $55,628 | $45,874 |
| - per capita | $164 | $181 | $149 |
| - percentage of taxable assessment | 5.6% | 6.2% | 5.2% |
| Municipal enterprises | $530 | $643 | $752 |
| 13. CHARGES FOR NET LONG-TERM LIABILITIES | | | |
| General municipal activities | $11,725 | $9,874 | $7,975 |
| - per capita | $38 | $32 | $26 |
| - as a mill rate | 12.95 | 11.01 | 8.97 |
| 14. CAPITAL FINANCING DURING THE YEAR | | | |
| Contributions from own funds | $13,881 | $14,660 | $20,553 |
| Long-term liabilities incurred | 202 | 14,192 | 10,267 |
| Ontario grants | 4,306 | 4,150 | 5,527 |
| Other | 240 | 308 | 1,110 |
| Total | $18,629 | $33,310 | $37,457 |
| 15. CAPITAL EXPENDITURE DURING THE YEAR | $17,959 | $33,508 | $35,583 |
| 16. ACCUMULATED NET REVENUE | $2,388 | $2,599 | $2,924 |
| 17. RESERVES AND RESERVE FUNDS | $48,386 | $46,238 | $45,776 |

(1) Estimates same as 1985
(2) Financial figures are compiled from Financial Information Return

SIX-YEAR FINANCIAL REVIEW - (Continued)

Not subject to audit
(all dollar amounts are in thousands of dollars, except per capita figures)

| | 1983 | 1982 | 1981 |
|---|---|---|---|
| 1. POPULATION at the end of the year | 308,102 | 308,102 | 304,159 |
| 2. AREA in acres at the end of the year | 34,807 | 34,807 | 34,807 |
| 3. Employees - continuous full time | 1,899 | 1,918 | 1,897 |
| - part time | 993 | 1,147 | 674 |
| 4. NUMBER OF HOUSEHOLDS | 120,497 | 120,317 | 120,174 |
| 5. ASSESSMENT | | | |
| Taxable assessment upon which the year's rates of taxation were raised- | | | |
| Residential and farm | $494,249 | $488,045 | $475,601 |
| Commercial and industrial | 258,354 | 260,781 | 250,874 |
| Business | 121,173 | 122,019 | 117,970 |
| Total | $873,776 | $870,845 | $844,445 |
| Per capita | 2,836 | 2,826 | 2,776 |
| Commercial and industrial, and business as a percentage of taxable assessment | 43.4% | 44.0% | 43.7% |
| Provincial equalization factor | 12.36 | 12.81 | 13.19 |
| 6. RATES OF TAXATION | | | |
| Residential and farm mill rate | | | |
| for general municipal purposes | 62.7323 | 62.7923 | 57.8731 |
| for region or county purposes | 56.6640 | 54.7552 | 50.2599 |
| for school board purposes | 98.1207 | 87.9199 | 79.2049 |
| Total | 217.5770 | 205.4674 | 187.3379 |
| Commercial and industrial mill rate | | | |
| for general municipal purposes | 73.8733 | 73.8733 | 68.0860 |
| for region or county purposes | 66.6636 | 64.4179 | 59.1293 |
| for school board purposes | 115.4361 | 103.4352 | 93.1822 |
| Total | 255.9730 | 241.7264 | 220.3975 |
| 7. REVENUE FOR GENERAL MUNICIPAL PURPOSES | | | |
| Taxation | $61,732 | $61,327 | $55,547 |
| Payments in lieu of taxes | 4,255 | 3,910 | 4,126 |
| Ontario grants | 12,451 | 11,383 | 9,647 |
| Other grants | 1,671 | 1,566 | 913 |
| Fees and service charges | 4,609 | 4,548 | 4,375 |
| Other | 17,063 | 20,108 | 18,831 |
| Total | $101,781 | $102,842 | $93,439 |
| 8. TAX ARREARS - per capita | $53 | $53 | $50 |
| - percentage of current levy | 7.7% | 8.2% | 8.6% |
| 9. EXPENDITURE - general municipal | $101,693 | $102,907 | $93,918 |
| 10. TRANSFERS TO THE REGION | $58,781 | $56,542 | $51,658 |
| 11. TRANSFERS TO THE SCHOOL BOARDS | $97,053 | $86,477 | $76,836 |
| 12. NET LONG-TERM LIABILITIES | | | |
| General municipal activities | $39,184 | $42,159 | $45,314 |
| - per capita | $127 | $137 | $149 |
| - percentage of taxable assessment | 4.5% | 4.8% | 5.4% |
| Municipal enterprises | $853 | $947 | $1,253 |
| 13. CHARGES FOR NET LONG-TERM LIABILITIES | | | |
| General municipal activities | $8,120 | $8,284 | $6,406 |
| - per capita | $26 | $27 | $21 |
| - as a mill rate | 9.29 | 9.51 | 7.59 |
| 14. CAPITAL FINANCING DURING THE YEAR | | | |
| Contributions from own funds | $8,748 | $8,490 | $5,579 |
| Long-term liabilities incurred | 494 | 220 | 14,563 |
| Ontario grants | 5,129 | 1,789 | 2,857 |
| Other | 1,695 | 1,206 | 3,887 |
| Total | $16,066 | $11,705 | $26,886 |
| 15. CAPITAL EXPENDITURE DURING THE YEAR | $16,502 | $15,859 | $18,976 |
| 16. ACCUMULATED NET REVENUE | $1,441 | $1,280 | $1,275 |
| 17. RESERVES AND RESERVE FUNDS | $49,353 | $47,369 | $43,838 |

(1) Estimates same as 1985
(2) Financial figures are compiled from Financial Information Return

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AUDITORS' REPORT

To the Members of Council,
Inhabitants, and Ratepayers
of The Corporation of
The City of Hamilton.

We have examined the consolidated balance sheet of The Corporation of the City of Hamilton as at December 31, 1986 and the consolidated statement of operations for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of The Corporation of the City of Hamilton as at December 31, 1986 and the results of its operations for the year then ended in accordance with the accounting principles disclosed in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Pannell Kerr MacGillivray

Hamilton, Ontario
April 22, 1987

PANNELL KERR MACGILLIVRAY
Chartered Accountants



Offices across Canada – Member Firm Pannell Kerr Forster Worldwide

# THE CORPORATION OF THE CITY OF HAMILTON

CONSOLIDATED BALANCE SHEET
as at December 31, 1986

| | 1986 $ | 1985 $ |
|---|---|---|
| **ASSETS** | | |
| **Unrestricted** | | |
| Cash and term deposits | 15,411,634 | 21,223,116 |
| Investments in own debentures (note 4) | 2,294,000 | 241,000 |
| Other investments (Note 4) | 13,889,707 | 14,054,608 |
| Taxes receivable | 13,686,272 | 14,011,877 |
| Accounts receivable | 6,251,115 | 7,341,681 |
| Other current assets | 2,813,817 | 2,335,660 |
| Other long term receivable | 59,801 | 160,301 |
| | 54,406,346 | 59,368,243 |
| **Restricted** | | |
| Cash and term deposits | 10,793,591 | 10,519,264 |
| Long term receivables | 201,681 | 238,426 |
| Investments in own debenture (Note 4) | 135,000 | 143,000 |
| Other investments (Note 4) | 237,000 | 262,000 |
| | 11,367,272 | 11,162,690 |
| **Capital outlay financed by long term liabilities and to be recovered in future years** | 51,094,519 | 56,271,341 |
| | 116,868,137 | 126,802,274 |
| **LIABILITIES** | | |
| Accounts payable and accrued liabilities | 6,797,196 | 13,949,281 |
| Other current liabilities | 325,120 | 616,549 |
| | 7,122,316 | 14,565,830 |
| Net long term liabilities (Note 6) | 51,094,519 | 56,271,341 |
| **Municipal Fund balances at the end of the year** | | |
| To be used to offset taxation or user charges (Note 7) | 2,808,618 | 2,940,187 |
| Unexpended capital financing (Note 7) | 7,456,332 | 6,787,189 |
| Reserves (Note 10) | 37,019,080 | 35,075,037 |
| Reserve funds (Note 10) | 11,367,272 | 11,162,690 |
| | 116,868,137 | 126,802,274 |

The accompanying notes are an integral part of this financial statement.

# THE CORPORATION OF THE CITY OF HAMILTON

CONSOLIDATED STATEMENT OF OPERATIONS
for the year ended December 31, 1986

| | 1986<br>$ | 1985<br>$ |
|---|---|---|
| SOURCES OF FINANCING: | | |
| Taxation and user charges | | |
| Residential and farm taxation | 43,202,829 | 39,547,929 |
| Commercial, industrial and business taxation | 43,193,623 | 39,820,083 |
| User charges | 18,429,372 | 14,200,365 |
| | 104,825,824 | 93,568,377 |
| Grants | | |
| Government of Canada | 133,900 | 1,314,488 |
| Province of Ontario | 19,863,241 | 20,349,803 |
| Other municipalities | 1,529,314 | 796,988 |
| | 21,526,455 | 22,161,279 |
| Other | | |
| Contributions from developers | 1,223,653 | 1,192,146 |
| Investment income | 8,198,960 | 7,877,157 |
| Sale of land | 1,238,092 | 2,758,594 |
| Fines, penalties and interest on taxes | 4,285,570 | 4,311,193 |
| Other | 3,339,951 | 2,228,370 |
| | 18,286,226 | 18,367,460 |
| Proceeds from the issue of long term liabilities | 202,405 | 14,192,000 |
| MUNICIPAL FUND BALANCES AT THE BEGINNING OF THE YEAR | | |
| To be used to offset taxation or user charges | 2,940,187 | 3,206,721 |
| Unexpended capital financing | 6,787,189 | 6,985,437 |
| | 9,727,376 | 10,192,158 |
| Total financing available during the year | 154,568,286 | 158,481,274 |

The accompanying notes are an integral part of this financial statement.

# THE CORPORATION OF THE CITY OF HAMILTON

CONSOLIDATED STATEMENT OF OPERATIONS
for the year ended December 31, 1986

| | 1986 $ | 1985 $ |
|---|---|---|
| APPLIED TO: | | |
| Current operations | | |
| General government | 17,759,422 | 17,590,644 |
| Protection to persons and property | 25,040,079 | 23,514,268 |
| Transportation services | 18,044,910 | 17,211,089 |
| Environmental services | 4,927,600 | 4,608,893 |
| Health services | 2,292,080 | 2,106,777 |
| Social and family services | 5,466,648 | 5,355,284 |
| Recreation and cultural services | 38,225,646 | 32,542,751 |
| Planning and development | 8,927,729 | 8,211,211 |
| | 120,684,114 | 111,140,917 |
| Capital | | |
| General government | 1,189,765 | 232,487 |
| Protection to persons and property | 691,846 | 747,470 |
| Transportation services | 8,899,484 | 9,577,504 |
| Environmental services | 706,054 | 261,903 |
| Health services | 1,070,998 | 317,825 |
| Social and family services | 132,028 | 193,974 |
| Recreation and cultural services | 6,323,664 | 20,135,377 |
| Planning and development | 2,456,758 | 2,750,292 |
| | 21,470,597 | 34,216,832 |
| Transfer of net appropriation of Ontario Home Renewal Plan to Trust Fund | 0 | 2,934,427 |
| Net appropriations to reserves and reserve funds | 2,148,625 | 461,722 |
| MUNICIPAL FUND BALANCES AT THE END OF THE YEAR (Note 7) | | |
| To be used to offset taxation or user charges | 2,808,618 | 2,940,187 |
| Unexpended capital financing | 7,456,332 | 6,787,189 |
| | 10,264,950 | 9,727,376 |
| Total applications during the year | 154,568,286 | 158,481,274 |

The accompanying notes are an integral part of this financial statement.

# THE CORPORATION OF THE CITY OF HAMILTON

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
for the year ended December 31, 1986

1. ACCOUNTING POLICIES

The consolidated financial statements of the Corporation are the representation of management prepared in accordance with accounting policies prescribed for Ontario municipalities by the Ministry of Municipal Affairs. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgments.

(a) (i) Basis of Consolidation

These consolidated statements reflect the assets, liabilities, sources of financing and expenditures of the revenue fund, capital fund, reserve funds and reserves and include the activities of all committees of Council and the following boards, municipal enterprises and utilities which are under the control of Council:

(1) Hamilton Entertainment and Convention Facilities, Inc.
(2) Hamilton Public Library Board
(3) The Parking Authority of the City of Hamilton
(4) Concession Street Business Improvement Area
(5) Downtown Hamilton Business Improvement Area
(6) International Village Business Improvement Area
(7) Jamesville Business Improvement Area
(8) Ottawa Business Improvement Area
(9) Westdale Business Improvement Area

All interfund assets and liabilities and sources of financing and expenditures have been eliminated with the exception of loans or advances between reserve funds and any other fund of the municipality and the resulting interest income and expenditures.

(ii) Non Consolidated Entities

The following local boards, municipal enterprises and utilities are not consolidated.

(i) The Hamilton and Scourge Foundation, Inc.
(ii) Hamilton Housing Company Limited
(iii) The Hamilton Municipal Retirement Fund
(iv) The Hamilton Hydro Electric System
(v) Municipal Non-Profit (Hamilton) Housing Corporation

(iii) Accounting for Region and School Board Transaction (net)

The taxation, other revenues, expenditures, assets and liabilities, with respect to the operations of the school boards and the Regional Municipality of Hamilton-Wentworth, are not reflected in the financial statements except to the extent that underlevies are reported on the "Consolidated Balance Sheet" as accounts receivable.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - (Continued)
for the year ended December 31, 1986

(a) Basis of Consolidation - (Continued)

(iv) Trust Funds

Trust funds and their related operations administered by the municipality are not consolidated, but are reported separately on the "Trust Funds Statement of Continuity and Balance Sheet."

(b) Basis of Accounting

(i) Nonaccrual

Sources of financing and expenditures are reported on the accrual basis of accounting with the exception of principal and interest charges on long term liabilities which are charged against operations in the periods in which they are paid.

(ii) Accrual

The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

(iii) Fixed Assets

The historical cost and accumulated depreciation for fixed assets are not recorded for municipal purposes. Fixed assets are reported as an expenditure on the "Consolidated Statement of Operations" in the year of acquisition.

(iv) Capital Outlay to be Recovered in Future Years

"Capital outlay to be recovered in future years," which represents the outstanding principal portion of unmatured long term liabilities for municipal expenditures or capital funds transferred to other organizations, is reported on the "Consolidated Balance Sheet".

2. OPERATION OF SCHOOL BOARDS AND THE REGIONAL MUNICIPALITY OF HAMILTON-WENTWORTH

Further to note 1 (a)(iii), the taxation, other revenues, expenditures and (underlevies) of the school boards and the Regional Municipality of Hamilton-Wentworth are comprised of the following:

| | School Board $ | Region $ |
|---|---|---|
| Taxation and user charges | 115,179,229 | 68,277,994 |
| Less Requisition | 115,283,962 | 68,252,975 |
| (Underlevies)/overlevies for the year | (104,733) | 25,019 |
| (Underlevies)/overlevies at the beginning of the year | (117,616) | (223,085) |
| (Underlevies)/overlevies at the end of the year | (222,349) | (198,066) |

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - (Continued)
for the year ended December 31, 1986

3. TRUST FUNDS

Trust funds administered by the Municipality amounting to $6,271,572 (1985 - $5,990,962) have not been included in the "Consolidated Balance Sheet" nor have these operations been included in the "Consolidated Statement of Operations".

4. INVESTMENTS

The total investments of $16,555,707 (1985 - $14,700,608) reported on the "Consolidated Balance Sheet" at face value, have a market value of $18,398,075 (1985 - $15,077,729) at the end of the year.

5. LIABILITY FOR VESTED SICK LEAVE BENEFITS

Under the sick leave benefit plan, unused sick leave can accumulate and employees may become entitled to cash payments upon termination of services after seven continuous years.

The liability for these accumulated days, to the extent they have vested and could be taken in cash by an employee on terminating, amounted to $9,959,758 (1985 - $9,871,917) at the end of the year. Cash payments made in lieu of sick leave are included in the the expenditures of the year in which services are terminated but no provision is made in the years in which the liability is incurred; however, $2,472,912 (1985 - $2,257,108) is available from the Reserve for Sick Leave on Resignation in case of shortfall and is included as a part of the total reserves reported on the "Consolidated Balance Sheet".

6. NET LONG TERM LIABILITIES

| | 1986<br>$ | 1985<br>$ |
|---|---|---|
| (a) The balance for net long term liabilities reported on the "Consolidated Balance Sheet" is made up of the following: | | |
| Total long term liabilities incurred by the Municipality including those incurred on behalf of school boards, other municipalities and municipal enterprises and outstanding at the end of the year amount to | 39,571,400 | 47,740,710 |
| In addition, the Municipality has assumed responsibility for the payment of principal and interest charges on certain long term liabilities issued by the Regional Municipality of Hamilton-Wentworth. At the end of the year, the outstanding principal amount of the liability is | 48,699,920 | 51,675,544 |

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - (Continued)
for the year ended December 31, 1986

6. NET LONG-TERM LIABILITIES - (Continued)

(a) - (Continued)

| | 1986 $ | 1985 $ |
|---|---|---|
| Of the long term liabilities shown above, the responsibility for payment of principal and interest charges has been assumed by unconsolidated local boards, municipal enterprises and utilities and other municipalities. At the end of the year the outstanding principal amount of this liability is | (36,210,388) | (43,144,913) |
| The total value of sinking funds which has been accumulated to the end of the year to retire the outstanding long term liabilities included above, amount to | (966,413) | 0 |
| Net long term liabilities | 51,094,519 | 56,271,341 |

(b) Of the net long term liabilities reported in (a) of this note, principal payments of $25,523,837 are payable from 1987 to 1991, $24,044,290 from 1992 to 1996, and $1,526,392 thereafter, summarized as follows:

| | 1987 to 1991 $ | 1992 to 1996 $ | 1997 and Thereafter $ |
|---|---|---|---|
| From: | | | |
| General municipal revenue | 23,949,969 | 23,434,343 | 1,182,000 |
| Benefitting landowners | 1,058,368 | 486,947 | 344,392 |
| Consolidated municipal enterprises | 406,500 | 123,000 | 0 |
| Reserve | 109,000 | 0 | 0 |
| | 25,523,837 | 24,044,290 | 1,526,392 |

(c) Some of the net long term liabilities reported in (a) of this note do not represent a burden on general municipal revenues, as they are to be recovered in future years from other sources:

| | 1986 $ | 1985 $ |
|---|---|---|
| Special charges on benefitting landowners | 1,889,707 | 2,238,608 |
| Municipal enterprises | 529,500 | 643,000 |
| | 2,419,207 | 2,881,608 |

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - (Continued)
for the year ended December 31, 1986

6. NET LONG-TERM LIABILITIES - (Continued)

(d) Approval of the Ontario Municipal Board has been obtained for the long term liabilities in (a) issued in the name of the Municipality.

(e) The Municipality is contingently liable for the payment of principal and interest applicable to long term liabilities, assumed by other municipalities, school boards and unconsolidated local boards, municipal enterprises and utilities. The total amount outstanding as at December 31, 1986 is $36,210,388 (1985 - $43,144,913) and is not recorded on the "Consolidated Balance Sheet".

7. MUNICIPAL FUND BALANCES AT THE END OF THE YEAR

(a) The balances on the "Consolidated Statement of Operations" of municipal equity of $2,808,618 and $7,456,332 (1985 - $2,940,187 and $6,787,189) at the end of the year are comprised of the following:

| | 1986<br>$ | 1985<br>$ |
|---|---|---|
| To be used to offset taxation or user charges: | | |
| - for general reduction of taxation | 1,960,648 | 2,171,550 |
| - for benefitting landowners related to special charges and special areas | 737,256 | 752,184 |
| - business improvement area | 110,714 | 16,453 |
| | 2,808,618 | 2,940,187 |
| Unexpended capital financing (unfinanced capital expenditures) | | |
| - funds available for capital expenditures | 11,900,340 | 7,271,555 |
| - capital expenditures to be financed from taxation or user charges within term of council | (40,196) | 0 |
| - capital expenditures to be financed from the proceeds of long term liabilities | (4,131,373) | (361,350) |
| - capital expenditures to be recovered from reserves and reserve funds | (220,320) | (5,031) |
| - capital expenditures to be recovered from grants and accounts receivable | (52,119) | (117,985) |
| | 7,456,332 | 6,787,189 |
| | 10,264,950 | 9,727,376 |

(b) Ontario Municipal Board approval has been obtained for all unfinanced capital expenditures of 1986 - $4,444,008 (1985 - $484,366).

# THE CORPORATION OF THE CITY OF HAMILTON

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - (Continued)
for the year ended December 31, 1986

7. MUNICIPAL FUND BALANCES AT THE END OF THE YEAR - (Continued)

(c) Approval of the Ontario Municipal Board has been obtained for the pending issues of long term liabilities and for those commitments to be financed from revenues beyond the term of Council.

(d) The balance available for the general reduction of taxation for the fiscal year ending December 31, 1986 has been reduced by an amount of $2,375,784 transferred to:

| | $ |
|---|---|
| Reserve for services for unsubdivided lands development | 800,000 |
| Reserve for replacement of mobile equipment | 925,000 |
| Reserve for Commonwealth games bid | 125,000 |
| Reserve for capital projects | 525,784 |
| | 2,375,784 |

This transfer was authorized by the Finance Committee on February 17, 1987. Had this reduction not been made the balance would have shown a surplus of $5,184,402.

8. CHARGES FOR NET LONG-TERM LIABILITIES

Total charges for the year for net long term liabilities which are reported on the "Consolidated Statement of Operation" are as follows:

| | 1986 $ | 1985 $ |
|---|---|---|
| Principal payment including contributions to the sinking fund | 5,360,248 | 4,546,589 |
| Interest | 6,435,374 | 5,377,138 |
| | 11,795,622 | 9,923,727 |

The charges for long-term liabilities assumed by the non-consolidated entities are not reflected in these statements.

9. NON-ACCRUAL OF INTEREST ON LONG TERM LIABILITIES

No provision has been made in these financial statements for the accrual of interest on the net long term liabilities. Had this provision been made, the municipal fund balance as at December 31, 1986 would have been decreased by $2,572,163 (1985 - $1,775,037).

10. RESERVES AND RESERVE FUNDS

The total balance of the reserve and reserve funds of $37,019,080 (1985 - $35,075,037) and $11,367,272 (1985 - $11,162,690) respectively are made up of the following:

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - (Continued)
for the year ended December 31, 1986

10. RESERVES AND RESERVE FUNDS - (Continued)

| | 1986 $ | 1985 $ |
|---|---|---|
| **RESERVES - Set aside for specific purpose by Council** | | |
| Acquisition of historic properties | 175,573 | 588,973 |
| Alpha enclaves | 84,476 | 60,597 |
| Contingency | 1,831,285 | 1,824,630 |
| Debt charges | 4,359,135 | 4,103,950 |
| Election | 79,206 | 3,469 |
| Emergency snow removal | 1,600,453 | 1,585,078 |
| Extended health care benefit | 443,985 | 144,313 |
| Uninsured losses | 1,543,587 | 1,319,977 |
| General Concrete | 0 | 2,908 |
| Hamilton Place | | |
| - innovated programming | 45,000 | 75,000 |
| - special projects | 0 | 16,249 |
| - piano replacement | 0 | 14,200 |
| Hamilton Public Library | | |
| - purchase of books | 16,575 | 16,575 |
| - miscellaneous collections | 24,884 | 26,689 |
| - mobile equipment | 59,694 | 54,694 |
| - repair grounds | 17,165 | 13,408 |
| - repair buildings | 49,086 | 66,184 |
| - replacement of photocopiers | 60,000 | 40,000 |
| - film replacement | 32,718 | 27,866 |
| - automated acquisition | 10,000 | 10,000 |
| Historic fire engine | 4,154 | 4,000 |
| Industrial land debt charges | 128,050 | 177,393 |
| Group Life Insurance | 493,923 | 193,488 |
| Maintenance of playground facilities | 28,370 | 25,973 |
| Major repairs and improvements to City owned properties | 252,499 | 253,377 |
| Major repairs to mobile equipment | 764,543 | 783,858 |
| Motorized equipment | 317,271 | 401,613 |
| Property purchases | 3,070,306 | 3,795,744 |
| Realty taxes - Beach Strip properties | 4,738 | 15,532 |
| Replacement of mobile equipment | 6,925,703 | 5,824,360 |
| Services for unsubdivided lands development | 962,084 | 977,390 |
| Sick leave on resignation | 2,472,912 | 2,257,108 |
| Deferred Income Plan for City Council members | 365,788 | 327,897 |
| Workers' Compensation | 420,444 | 404,873 |
| Working funds, inventories, reduction of taxes and prepaid expenses | 10,028,335 | 9,637,671 |
| Subsidy | 182,138 | 0 |
| Commonwealth games bid | 125,000 | 0 |
| Hamilton theatre | 40,000 | 0 |
| Total Reserves | 37,019,080 | 35,075,037 |

| | 1986 $ | 1985 $ |
|---|---|---|
| **RESERVE FUNDS - Set aside for a specific purpose by legislation, regulation or agreement** | | |
| Acquisition of properties under the Planning Act | 3,372,659 | 2,156,932 |
| Off-street parking | 1,418,190 | 930,586 |
| | 4,790,849 | 3,087,518 |

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - (Continued)
for the year ended December 31, 1986

10. RESERVES AND RESERVE FUNDS - (Continued)

Set aside for a specific purpose by Council

| | 1986 $ | 1985 $ |
|---|---|---|
| Capital projects - general | 1,869,520 | 4,017,964 |
| City vehicle insurance | 355,901 | 472,130 |
| Hamilton Public Library | | |
| - future capital construction | 3,798 | 3,798 |
| - capital projects | 835,547 | 801,724 |
| Hamilton Rehabilitation Loan Program | 1,008,942 | 741,215 |
| Park improvements at Ivor Wynne Stadium | 88,479 | 312,383 |
| Hamilton Entertainment Convention Facilities Inc. - capital projects | 1,516,447 | 0 |
| Hamilton Convention Centre - capital projects | 0 | 603,164 |
| Hamilton Place | | |
| - capital projects - general | 0 | 323,980 |
| - ticket surcharge | 430,912 | 242,829 |
| Victor K. Copps Trade Centre/Arena - capital projects | 0 | 555,985 |
| Hamilton Community Heritage Fund | 466,877 | 0 |
| | 6,576,423 | 8,075,172 |
| Total Reserve Funds | 11,367,272 | 11,162,690 |

11. CONTRACTUAL OBLIGATIONS

The Municipality is a party to agreements and contracts involving significant future liabilities relative to capital projects in progress. The financial statements reflect the costs incurred to date and the capital budget prepared for five years in the future, updated annually, provides for the financing of these future obligations within the estimated financial resources of the Municipality.

12. LEASE AGREEMENT

The Municipality has entered into various lease agreements for computer and related equipment. These agreements provide for termination on November 30, 1988 to coincide with the term of Council. The payments required under these agreements for the year 1987 are $1,572,554.

13. GROUP LONG-TERM DISABILITY PROGRAM

The long term disability program provides income protection for qualified employees. The net contribution paid to the insurance carrier as at December 31, 1986 was $1,203,700 and is refundable to the Municipality. The latest actuarial valuation of the program liability was estimated to be $929,711 as at June 30, 1986.

14. COMPARATIVE FIGURES

Certain comparative figures for 1985 have been restated to agree with the financial statement presentation adopted for 1986.

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Chartered Accountants

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AUDITORS' REPORT

To the Members of Council,
Inhabitants, and Ratepayers
of The Corporation of
The City of Hamilton.

We have examined the balance sheet of the trust funds of The Corporation of the City of Hamilton as at December 31, 1986 and the statement of continuity of trust funds for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the trust funds of The Corporation of the City of Hamilton as at December 31, 1986 and the continuity of trust funds for the year then ended in accordance with the accounting principles disclosed in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Pannell Kerr MacGillivray

Hamilton, Ontario
April 22, 1987

PANNELL KERR MACGILLIVRAY
Chartered Accountants



Offices across Canada – Member Firm Pannell Kerr Forster Worldwide

# THE CORPORATION OF THE CITY OF HAMILTON

TRUST FUNDS

STATEMENT OF CONTINUITY
for the year ended December 31, 1986

| | Total $ | Hamilton Cemeteries Perpetual Care $ | Hamilton Cemeteries Pre-Need Assurance $ | McLaren House Scholarship $ |
|---|---|---|---|---|
| Balance - beginning of year | 5,990,962 | 2,188,620 | 153,906 | 1,145 |
| Capital Receipts | | | | |
| Cemetery lots and interments | 143,332 | 120,643 | 22,689 | 0 |
| Income Receipts | | | | |
| Interest earned | 437,286 | 199,107 | 14,081 | 98 |
| Other revenue | 85,360 | 0 | 0 | 0 |
| Transfer from reserve and other funds | 365,546 | 1,979 | 0 | 0 |
| | 1,031,524 | 321,729 | 36,770 | 98 |
| Expenditure | | | | |
| Transfer to revenue fund | 213,700 | 199,107 | 14,081 | 0 |
| O.H.R.P. loan forgivness | 4,329 | 0 | 0 | 0 |
| Other | 180,494 | 0 | 348 | 0 |
| Transfer to reserve and other funds | 352,391 | 3,654 | 13,778 | 0 |
| | 750,914 | 202,761 | 28,207 | 0 |
| Balance - end of the year | 6,271,572 | 2,307,588 | 162,469 | 1,243 |

BALANCE SHEET
as at December 31, 1986

| | Total $ | Hamilton Cemeteries Perpetual Care $ | Hamilton Cemeteries Pre-Need Assurance $ | McLaren House Scholarship $ |
|---|---|---|---|---|
| Assets | | | | |
| Cash | 2,223,894 | 126,669 | 11,983 | 0 |
| Accounts Receivable | 33,542 | 10,216 | 1,139 | 0 |
| | 2,257,436 | 136,885 | 13,122 | 0 |
| Investments (Note 2) | | | | |
| Municipal - own | 322,000 | 319,000 | 1,000 | 0 |
| Other | 2,128,688 | 1,918,165 | 155,792 | 0 |
| Deposit - Hamilton Foundation | 446,670 | 0 | 0 | 0 |
| | 2,897,358 | 2,237,165 | 156,792 | 0 |
| Other | | | | |
| O.H.R.P. loans forgivable | 1,075,550 | 0 | 0 | 0 |
| Due from revenue fund | 198,604 | 0 | 0 | 1,243 |
| | 1,274,154 | 0 | 0 | 1,243 |
| | 6,428,948 | 2,374,050 | 169,914 | 1,243 |
| Liabilities | | | | |
| Due to revenue fund | 157,376 | 66,462 | 7,445 | 0 |
| Balance in fund - capital | 2,511,157 | 2,307,588 | 162,469 | 1,000 |
| - income | 3,760,415 | 0 | 0 | 243 |
| | 6,428,948 | 2,374,050 | 169,914 | 1,243 |

The accompanying notes are an integral part of this financial statement.

# THE CORPORATION OF THE CITY OF HAMILTON

TRUST FUNDS

STATEMENT OF CONTINUITY - (Continued)
for the year ended December 31, 1986

| | Museum Acquisition Historical Board $ | Children's Museum Gage Park $ | F. Walden Dundurn Castle $ | F. Walden Library Bequest $ |
|---|---|---|---|---|
| Balance - beginning of year | 13,999 | 2,584 | 2,547 | 30,656 |
| Capital Receipts | | | | |
| Cemetery lots and interments | 0 | 0 | 0 | 0 |
| Income Receipts | | | | |
| Interest earned | 1,292 | 255 | 244 | 2,268 |
| Other revenue | 0 | 337 | 148 | 0 |
| Transfer from reserve and other funds | 0 | 0 | 0 | 0 |
| | 1,292 | 592 | 392 | 2,268 |
| Expenditure | | | | |
| Transfer to revenue fund | 0 | 0 | 0 | 0 |
| O.H.R.P. loan forgiveness | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Transfer to reserve and other funds | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 |
| Balance - end of the year | 15,291 | 3,176 | 2,939 | 32,924 |

BALANCE SHEET - (Continued)
as at December 31, 1986

| | Museum Acquisition Historical Board $ | Children's Museum Gage Park $ | F. Walden Dundurn Castle $ | F. Walden Library Bequest $ |
|---|---|---|---|---|
| Assets | | | | |
| Cash | 0 | 0 | 0 | 32,924 |
| Accounts Receivable | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 32,924 |
| Investments (Note 2) | | | | |
| Municipal - own | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Deposit - Hamilton Foundation | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 |
| Other | | | | |
| O.H.R.P. loans forgivable | 0 | 0 | 0 | 0 |
| Due from revenue fund | 15,291 | 3,176 | 2,939 | 0 |
| | 15,291 | 3,176 | 2,939 | 0 |
| | 15,291 | 3,176 | 2,939 | 32,924 |
| Liabilities | | | | |
| Due to revenue fund | 0 | 0 | 0 | 0 |
| Balance in fund - capital | 0 | 0 | 0 | 0 |
| - income | 15,291 | 3,176 | 2,939 | 32,924 |
| | 15,291 | 3,176 | 2,939 | 32,924 |

The accompanying notes are an integral part of this financial statement.

# THE CORPORATION OF THE CITY OF HAMILTON

TRUST FUNDS

STATEMENT OF CONTINUITY - (Continued)
for the year ended December 31, 1986

| | Mable Waldon Thompson Estate - Library $ | Special Gift fund Central Library $ | Whitehern Rentals $ | Balfour Estate $ |
|---|---|---|---|---|
| Balance - beginning of Year | 10,913 | 354,301 | 395 | 13,152 |
| Capital Receipts | | | | |
| Cemetery lots and interments | 0 | 0 | 0 | 0 |
| Income Receipts | | | | |
| Interest earned | 807 | 16,570 | 39 | 1,201 |
| Other revenue | 0 | 46,822 | 583 | 15,000 |
| Transfer from reserve and other funds | 0 | 0 | 0 | 0 |
| | 807 | 63,392 | 622 | 16,201 |
| Expenditure | | | | |
| Transfer to revenue fund | 0 | (2,245) | 0 | 0 |
| O.H.R.P. loan forgiveness | 0 | 0 | 0 | 0 |
| Other | 0 | 599 | 0 | 12,669 |
| Transfer to reserve and other funds | 0 | 0 | 0 | 16,000 |
| | 0 | (1,646) | 0 | 28,669 |
| Balance - end of the year | 11,720 | 419,339 | 1,017 | 684 |

BALANCE SHEET - (Continued)
as at December 31, 1986

| | Mable Waldon Thompson Estate - Library $ | Special Gift fund Central Library $ | Whitehern Rentals $ | Balfour Estate $ |
|---|---|---|---|---|
| Assets | | | | |
| Cash | 11,720 | 60,563 | 0 | 0 |
| Accounts Receivable | 0 | 5,444 | 0 | 0 |
| | 11,720 | 66,007 | 0 | 0 |
| Investments (Note 2) | | | | |
| Municipal - own | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Deposit - Hamilton Foundation | 0 | 219,723 | 0 | 0 |
| | 0 | 219,723 | 0 | 0 |
| Other | | | | |
| Other long term assets | 0 | 0 | 0 | 0 |
| Due from revenue fund | 0 | 134,709 | 1,017 | 684 |
| | 0 | 134,709 | 1,017 | 684 |
| | 11,720 | 420,439 | 1,017 | 684 |
| Liabilities | | | | |
| Due to revenue fund | 0 | 1,100 | 0 | 0 |
| Balance in fund - capital | 0 | 0 | 0 | 0 |
| - income | 11,720 | 419,339 | 1,017 | 684 |
| | 11,720 | 420,439 | 1,017 | 684 |

The accompanying notes are an integral part of this financial statement.

# THE CORPORATION OF THE CITY OF HAMILTON

TRUST FUNDS

STATEMENT OF CONTINUITY - (Continued)
for the year ended December 31, 1986

| | Capital Endowment Library $ | Ketha Mclaren Memorial Fund $ | Senior Citizens Club - Playground Equipment $ | Hamilton Historic Board Furnishing Restoration $ |
|---|---|---|---|---|
| Balance - beginning of year | 217,320 | 9,968 | 5,721 | 3,893 |
| Capital Receipts | | | | |
| Cemetery lots and interments | 0 | 0 | 0 | 0 |
| Income Receipts | | | | |
| Interest earned | 21,441 | 861 | 528 | 376 |
| Other revenue | 16,549 | 0 | 0 | 5,921 |
| Transfer from reserve and other funds | 0 | 0 | 0 | 0 |
| | 37,990 | 861 | 528 | 6,297 |
| Expenditure | | | | |
| Transfer to revenue fund | 2,123 | 634 | 0 | 0 |
| O.H.R.P. loan forgiveness | 0 | 0 | 0 | 0 |
| Other | 1,533 | 34 | 0 | 0 |
| Transfer to reserve and other funds | 0 | 0 | 0 | 0 |
| | 3,656 | 668 | 0 | 0 |
| Balance - end of the year | 251,654 | 10,161 | 6,249 | 10,190 |

BALANCE SHEET - (Continued)
as at December 31, 1986

| | Capital Endowment Library $ | Ketha Mclaren Memorial Fund $ | Senior Citizens Club - Playground Equipment $ | Hamilton Historic Board Furnishing Restoration $ |
|---|---|---|---|---|
| Assets | | | | |
| Cash | 0 | 0 | 0 | 0 |
| Accounts Receivable | 15,830 | 659 | 0 | 0 |
| | 15,830 | 659 | 0 | 0 |
| Investments (Note 2) | | | | |
| Municipal - own | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Deposit - Hamilton Foundation | 217,420 | 9,527 | 0 | 0 |
| | 217,420 | 9,527 | 0 | 0 |
| Other | | | | |
| O.H.R.P. loans forgivable | 0 | 0 | 0 | 0 |
| Due from revenue fund | 19,506 | 0 | 6,249 | 10,190 |
| | 19,506 | 0 | 6,249 | 10,190 |
| | 252,756 | 10,186 | 6,249 | 10,190 |
| Liabilities | | | | |
| Due to revenue fund | 1,102 | 25 | 0 | 0 |
| Balance in fund - capital | 0 | 0 | 0 | 0 |
| - income | 251,654 | 10,161 | 6,249 | 10,190 |
| | 252,756 | 10,186 | 6,249 | 10,190 |

The accompanying notes are an integral part of this financial statement.

# THE CORPORATION OF THE CITY OF HAMILTON

TRUST FUNDS

STATEMENT OF CONTINUITY - (Continued)
for the year ended December 31, 1986

| | Ontario Home Renewal Program $ | Baby Dispensary Guild Trust $ | Hubert Washington Memorial Fund $ | Elizabeth Herron Trust Fund $ |
|---|---|---|---|---|
| Balance - beginning of year | 2,981,842 | 0 | 0 | 0 |
| Capital Receipts | | | | |
| Cemetery lots and interments | 0 | 0 | 0 | 0 |
| Income Receipts | | | | |
| Interest earned | 172,538 | 5,286 | 98 | 196 |
| Other revenue | 0 | 0 | 0 | 0 |
| Transfer from reserve and other funds | 305,579 | 54,682 | 1,102 | 2,204 |
| | 478,117 | 59,968 | 1,200 | 2,400 |
| Expenditure | | | | |
| Transfer to revenue fund | 0 | 0 | 0 | 0 |
| O.H.R.P. loan forgiveness | 4,329 | 0 | 0 | 0 |
| Other | 165,311 | 0 | 0 | 0 |
| Transfer to reserve and other funds | 318,959 | 0 | 0 | 0 |
| | 488,599 | 0 | 0 | 0 |
| Balance - end of the year | 2,971,360 | 59,968 | 1,200 | 2,400 |

BALANCE SHEET - (Continued)
as at December 31, 1986

| | Ontario Home Renewal Program $ | Baby Dispensary Guild Trust $ | Hubert Washington Memorial Fund $ | Elizabeth Herron Trust Fund $ |
|---|---|---|---|---|
| Assets | | | | |
| Cash | 1,977,052 | 2,983 | 0 | 0 |
| Accounts Receivable | 0 | 254 | 0 | 0 |
| | 1,977,052 | 3,237 | 0 | 0 |
| Investments (Note 2) | | | | |
| Municipal - own | 0 | 2,000 | 0 | 0 |
| Other | 0 | 54,731 | 0 | 0 |
| Deposit - Hamilton Foundation | 0 | 0 | 0 | 0 |
| | 0 | 56,731 | 0 | 0 |
| Other | | | | |
| O.H.R.P. loans forgivable | 1,075,550 | 0 | 0 | 0 |
| Due from revenue fund | 0 | 0 | 1,200 | 2,400 |
| | 1,075,550 | 0 | 1,200 | 2,400 |
| | 3,052,602 | 59,968 | 1,200 | 2,400 |
| Liabilities | | | | |
| Due to revenue fund | 81,242 | 0 | 0 | 0 |
| Balance in fund - capital | 0 | 37,100 | 1,000 | 2,000 |
| - income | 2,971,360 | 22,868 | 200 | 400 |
| | 3,052,602 | 59,968 | 1,200 | 2,400 |

The accompanying notes are an integral part of this financial statement.

# THE CORPORATION OF THE CITY OF HAMILTON

TRUST FUNDS

NOTES TO THE FINANCIAL STATEMENTS
for the year ended December 31, 1986

1. ACCOUNTING POLICIES

Basis of Accounting

Receipts and expenditures on the "Statement of Continuity" are reported on the accrual basis of accounting.

2. INVESTMENTS

The total investments of $2,897,358 (1985 - $902,000) are recorded on the balance sheet as follows: debentures of $862,000 (1985 - $902,000) are recorded at face value; investments of $2,035,358 (1985 - $0) are recorded at cost. The total investments have a market value of $2,882,730 (1985 - $860,992) at the end of the year.

3. CONTINGENT LIABILITY

The Ministry of Housing has discontinued the Ontario Home Renewal Program for rental properties. As a result, the Ministry has requested that the principal outstanding on all loans not in default be returned to them as the principal is recovered by the trust fund. The total principal outstanding at December 31, 1986 was $43,149.